



TOWN OF AMHERST, MASSACHUSETTS  
**FINANCE COMMITTEE REPORT**

and

**RECOMMENDATIONS TO THE  
245th ANNUAL TOWN MEETING**

APRIL 28, 2004  
7:30 O'Clock p.m.  
Amherst Regional Middle School Auditorium

# **2004 TOWN MEETING SCHEDULE**

## **Town Meeting Begins:**

WEDNESDAY, APRIL 28, 2004

**The following dates are tentative. Town Meeting will decide each night when the next session will be.**

THURSDAY, APRIL 29, 2004

MONDAY, MAY 3, 2004

WEDNESDAY, MAY 5, 2004

MONDAY, MAY 10, 2004

WEDNESDAY, MAY 12, 2004

MONDAY, MAY 17, 2004

WEDNESDAY, MAY 19, 2004

MONDAY, MAY 24, 2004

**All meetings begin at 7:30 p.m.**

**Meetings will be held at:**

**Amherst Regional Middle School Auditorium**

**THERE ARE ONLY A LIMITED NUMBER  
OF REPORTS AVAILABLE.  
PLEASE BRING THIS REPORT WITH YOU.**

## TABLE OF CONTENTS

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TABLE OF CONTENTS	1
AMHERST TOWN BYLAWS - ARTICLE 1	3
THE FINANCE COMMITTEE AND THE BUDGET PROCESS	4
FINANCE COMMITTEE REPORT TO AMHERST CITIZENS	5
CONSOLIDATED RESOURCES/EXPENDITURE SUMMARY FY 05	9
ANNUAL TOWN MEETING WARRANT ARTICLES	
ARTICLE 1    Reports of Boards and Committees	10
ARTICLE 2    Amend Amherst Town Government Act – Childcare Study	10
ARTICLE 3    Petition – Poll Hours	10
ARTICLE 4    Transfer of Funds – Unpaid Bills	10
ARTICLE 5    FY 04 Budget Amendments	10
ARTICLE 6    Community Preservation Act – Additional for Hess APR	11
ARTICLE 7    Optional Tax Exemptions	11
ARTICLE 8    Authorization for Compensating Balance Accounts	11
ARTICLE 9    Petition – Resolution - PVTA	12
ARTICLE 10    Petition – Resolution – Repeal Medicare Act	12
ARTICLE 11    Petition – Resolution – “Stop the Cuts” Campaign	13
ARTICLE 12    Petition – Resolution to Oppose Federal Tax Breaks for Millionaires	13
ARTICLE 13    Amend Amherst–Pelham Regional School District Agreement	14
ARTICLE 14    FY 2005 Operating Budget	15
GENERAL GOVERNMENT	16
PUBLIC SAFETY	17
PUBLIC WORKS	18
PLANNING/CONSERVATION/INSPECTIONS	19
COMMUNITY SERVICES	20
GENERAL FUND INDEBTEDNESS	21
LIBRARY SERVICES	22
AMHERST ELEMENTARY SCHOOLS	23
AMHERST-PELHAM REGIONAL SCHOOLS	28
WATER FUND	33
SEWER FUND	34
GOLF COURSE FUND	35
TRANSPORTATION FUND	36

## TABLE OF CONTENTS

---

ARTICLE 15	Retirement Assessment	37
ARTICLE 16	Reserve Fund	37
ARTICLE 17	Special Services – Amherst Community Television	37
ARTICLE 18	Special Services – Congregate Housing	37
ARTICLE 19	Special Services – Transportation Subsidies	38
ARTICLE 20	Capital Program – Chapter 90	38
ARTICLE 21	Capital Program – Equipment	38
ARTICLE 22	Capital Program – Buildings and Facilities	39
ARTICLE 23	Capital Program – Town Center Improvements	40
ARTICLE 24	Overlay Surplus	40
ARTICLE 25	Stabilization Fund	40
ARTICLE 26	Free Cash	41
ARTICLE 27	Petition – Resolution – Vehicle Idling	41
ARTICLE 28	Petition – Form for Police Stops	41
ARTICLE 29	Street Acceptances – Poet’s Corner and Dayton Lane	41
ARTICLE 30	Petition – Sidewalk Snow Plowing	41
ARTICLE 31	Petition – Meadow Street Bridge	42
ARTICLE 32	Petition – Zoning Bylaw – Converted Dwellings	42
ARTICLE 33	Petition – Zoning Bylaw – Upland Acreage	42
ARTICLE 34	Petition – Zoning Bylaw - Moratorium	43
ARTICLE 35	Petition – Zoning Bylaw – Route 9 and University Drive Extension	43
ARTICLE 36	Acceptance of Land – Snell Street	43
ARTICLE 37	Petition – Kendrick Park	43
ARTICLE 38	Petition – Town Manager’s Salary	43
ARTICLE 39	Petition – The Vagina Monologues	44
ARTICLE 40	Petition – Resolution – Nuclear Weapons Free World	44
 APPENDIX:		
A	GENERAL FUND FIVE YEAR CAPITAL PLAN	46
B	LONG - TERM DEBT SCHEDULE	52
C	GLOSSARY	54

## AMHERST TOWN BYLAWS - ARTICLE 1

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### RULES OF ORDER FOR TOWN MEETING

1. **CONSENT CALENDAR.** At least five business days prior to the opening of the first session of the Annual Town Meeting or any Special Town Meeting, the moderator shall propose to all members a "Consent Calendar" listing all articles and budget areas which, based on the records of recent town meetings, the moderator deems to be non-controversial. At the first session of the meeting, at the request of any member, any article or budget area shall be removed from the Consent Calendar so that it can be debated and voted upon in accordance with the provisions of these Rules of Order. All items remaining in the Consent Calendar shall then be voted upon by a single vote without debate.
2. Any motions shall be in writing if requested by the moderator.
3. Any question may be divided on call of a member when the sense will admit of such division.
4. **GREEN AND RED CARDS DURING DEBATE.** To assist the moderator in shaping an orderly and equitable debate, green and red cards shall be used by members to indicate a desire to speak for or against the current motion on the floor. A desire to speak without advocacy or to ask a question shall be indicated by raising a hand without a green or red card.
5. When a question is under debate, the moderator shall receive no motion but to adjourn, to dismiss, for the previous question, to postpone for a day certain, to commit, or to amend, which several motions shall have precedence in the order herein mentioned. The meeting shall not vote to dismiss an article without having heard a voter speak in its favor, unless no one seeks to do so.
6. Following a motion under any article, the Moderator shall first recognize the proponent thereof to speak for up to five (5) minutes in favor of the motion, or with leave of Town Meeting, for additional time. Thereafter, and in the absence of leave of Town Meeting granting additional time, each subsequent speaker shall be limited to three (3) minutes. No person shall speak more than twice on the same subject, without leave of the meeting, except to raise a point of order or to answer a question.
7. When two or more motions are made with regard to the same subject relating to sums of money, numbers or times, the question shall first be put upon the largest sum or number, and the longest time.
8. **VOICE VOTES, TALLIED VOTES, AND STANDING VOTES.** All votes unless otherwise provided for by law shall in the first instance be taken by 'ayes' and 'noes' voice vote.  
  
If any member questions the voice vote, or if a four-fifths or nine-tenths vote is required by statute and the vote is not unanimous, the vote shall be taken by counted standing vote. When a two-thirds vote is required by statute, a counted standing vote shall not be taken unless the voice vote is doubted by the moderator or questioned by a member.  
  
If, within a short but reasonable period of time following the voice vote, which period of time shall be fixed by the moderator, any member requests a tally vote and if 14 members manifest their concurrence with that member, the vote of each member shall be tallied by the use of a color-coded (green for aye, red for no) cards. Each such card shall bear the member's name and indicate his/her vote. Each member shall cast his/her own vote only. Such cards shall be collected and counted by the tellers, which count shall be determinative of the question.
9. A vote may be reconsidered only on motion of a member who did not vote with the minority. When a motion for reconsideration is decided that decision shall not be reconsidered, and no question shall be twice reconsidered.
10. A motion to dissolve shall be debatable, but a motion to adjourn to a day certain shall not be debatable.
11. No motion to dissolve a town meeting shall be in order until every article in the warrant therefor has been acted upon.
12. A registered voter of the town who ceased to be an elected town meeting member upon election as chair of the finance committee and who subsequently ceases to be a town meeting member at large upon ceasing to be chair of the finance committee shall be a town meeting member at large for a period ending on the date of the next annual town election.
13. After 10:00 PM, and in the absence of a majority vote of Town Meeting so permitting, no motion under any article other than the article then under debate may be made.

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## THE FINANCE COMMITTEE AND THE BUDGET PROCESS

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### Duties of the Finance Committee

The bylaws of the Town of Amherst require the Finance Committee "to investigate all proposals in the articles of the warrant for any town meeting that shall in any way affect the finances of the town and to recommend to the town...a course of action thereon, and in general to make recommendations to the town in regard to any financial business of the town." This report is in partial fulfillment of our responsibility in regard to the 245<sup>th</sup> Annual Town Meeting.

### Budget Process

The budget process takes place throughout the year. It begins in early fall with the development of the Select Board's policy guidelines to the Town Manager, the Amherst School Committee's policy guidelines to the Superintendent of Schools, and the Library Trustees' policy guidelines to the Library Director. The various administrators confer with department heads, boards and committees to develop specific budget proposals which they feel will best meet the needs of the Town, Schools and Libraries for the next fiscal year. The Amherst-Pelham Regional Schools use the same procedure.

Also in the fall, the Town Manager presents financial projections to the other administrators, the elected boards and committees, and the Finance Committee. This provides preliminary guidance on the level of resources that may be available for the coming year.

In January, the budgets are presented to the Finance Committee, whose members spend the next few months reviewing the budgets, asking questions, and hearing comments. In the same period of time, the Joint Capital Planning Committee examines requests for capital spending in the coming year within the context of a five-year capital spending plan; it then makes recommendations to the Finance Committee, the Select Board, the School Committee, and the Library Trustees, all of whom are represented on the Joint Committee.

After much deliberation, the Finance Committee determines its recommendations on the budget to be presented to Annual Town Meeting. The budget, as voted by Town Meeting each spring, then becomes the plan of action for the following fiscal year (July 1 through June 30). Concurrently with this work, and also immediately after the close of the fiscal year, the budget of the present year is monitored and evaluated so that experience with it can guide future budget decisions.

### Budget Presentation

**Spending articles.** The operating budget for the Town as a whole makes up Article 14 of the warrant for this Annual Town Meeting. The budget is divided into sections covering five separate municipal functional areas, the elementary schools, the Regional School assessment, library services, each of four enterprise funds, and debt service. For each section, a motion will be made proposing the total amount to be spent on that section. In all cases, Town Meeting will be able to discuss individual budget lines within the sections and provide advice and direction.

Most capital spending appears in separate articles, as does funding for the various special services the Town provides. The more routine capital spending of the enterprise funds appears in their operating budgets. The same is true of the Regional Schools.

**Procedures.** Any member of Town Meeting who wishes to propose an amendment to an operating budget motion may do so by moving to increase or reduce the amount of an appropriation that has been moved. Town Meeting members should remember that the subject of these articles is the appropriation of money and not the day-to-day administration of the Town. If an amendment is proposed, it is essential for the Meeting to know what the amendment is intended to accomplish, but it should be kept clearly in mind that responsibility for running the affairs of the Town rests with the Select Board, School Committee, Library Trustees, and appointed officials.

The issues covered under each motion may be complex, especially in sections of the budget that are supported by a variety of revenue sources. Town Meeting members who want to make an alternate motion or amendment are encouraged to seek assistance from the Moderator, a member of the Finance Committee or the Select Board, or an appropriate staff person prior to introducing the amendment.

If a Town Meeting member wishes to propose an increase in the operating budget, he or she should be aware that a source of funding will have to be found to cover the increase. This could be a reduction made elsewhere in the budget, an override or exclusion referendum, or use of reserves.

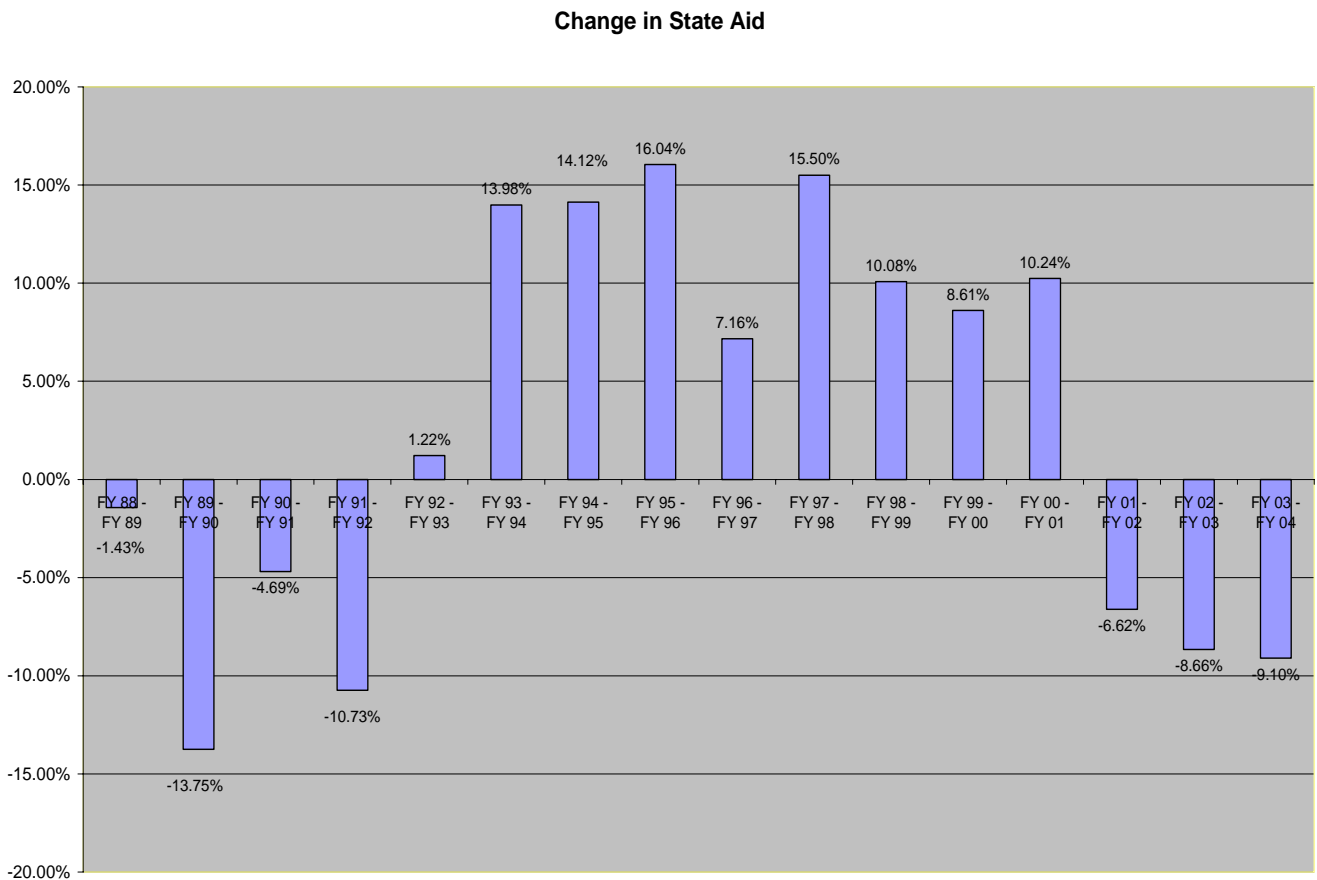
In general, the amounts of money stated in the separate spending articles cannot be increased significantly on the floor of Town Meeting. If you have questions about this, please consult with the Moderator.

## FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

### The Financial Situation

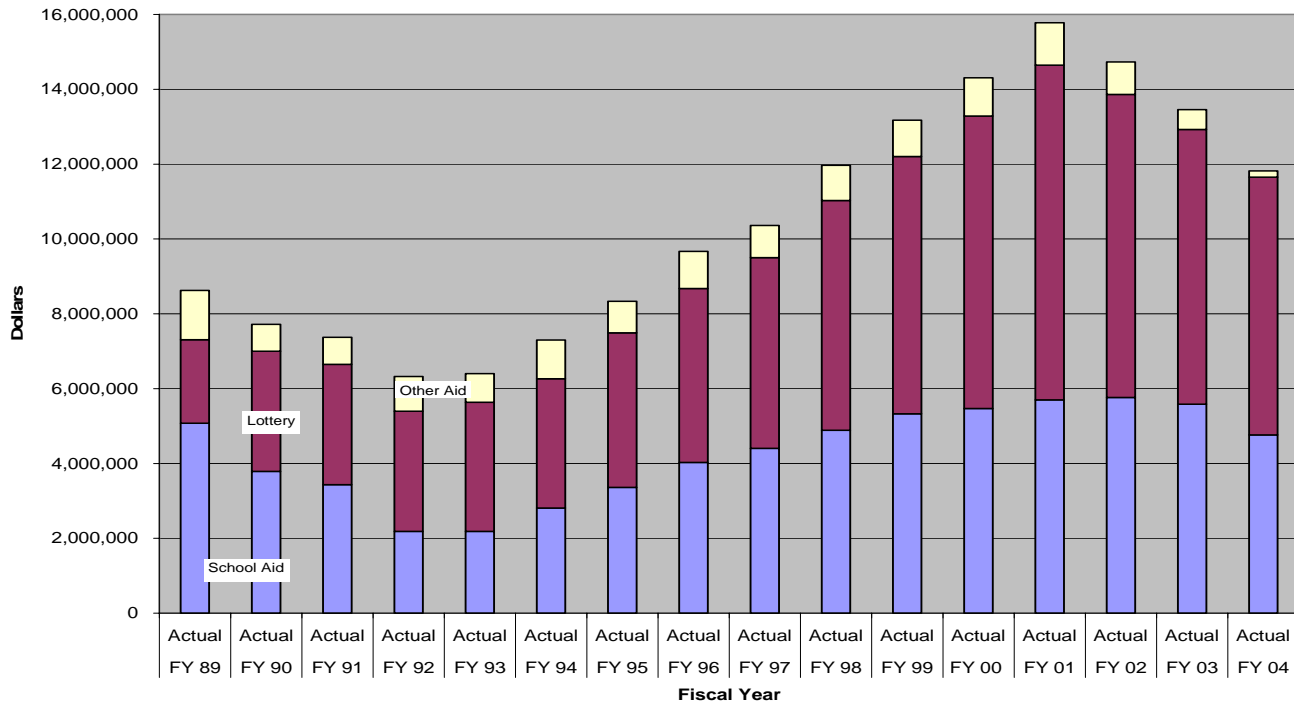
Amherst faces a serious shortfall of revenue for the coming fiscal year, 2005. State aid has been reduced for three consecutive years, resulting in a 21 percent, or \$3.28 million, loss of aid. Currently available information indicates that aid in FY 05 will increase only slightly, if at all. The Governor's budget provides a very small increase. Legislative leaders have stated they intend to level-fund aid. Lottery aid and Chapter 70 school aid are our two most significant sources of state aid. Chapter 70 aid increased steadily from 1993 to 2001. Decreases since then reflect falling state tax receipts resulting from a recession and lowered tax rates. The state continues to receive annual increases in lottery proceeds. The state has not distributed the full amount to the cities and towns for the last three years, even though the lottery was established explicitly to supplement local property tax revenue. Instead, they have used some lottery funds to balance the state budget. The same thing happened in response to the recession of the early 1990's. After that recession, the state distributed the held-back amount over a period of five years. That reimbursement accounts for part of the increases in aid during the 1990's. Among municipal officials and interested citizens, there is hope that distribution of retained lottery proceeds will occur again. However, there has been no assurance by the legislature that it will take the necessary action.

Figure 1 Year-to-year Changes in State Aid



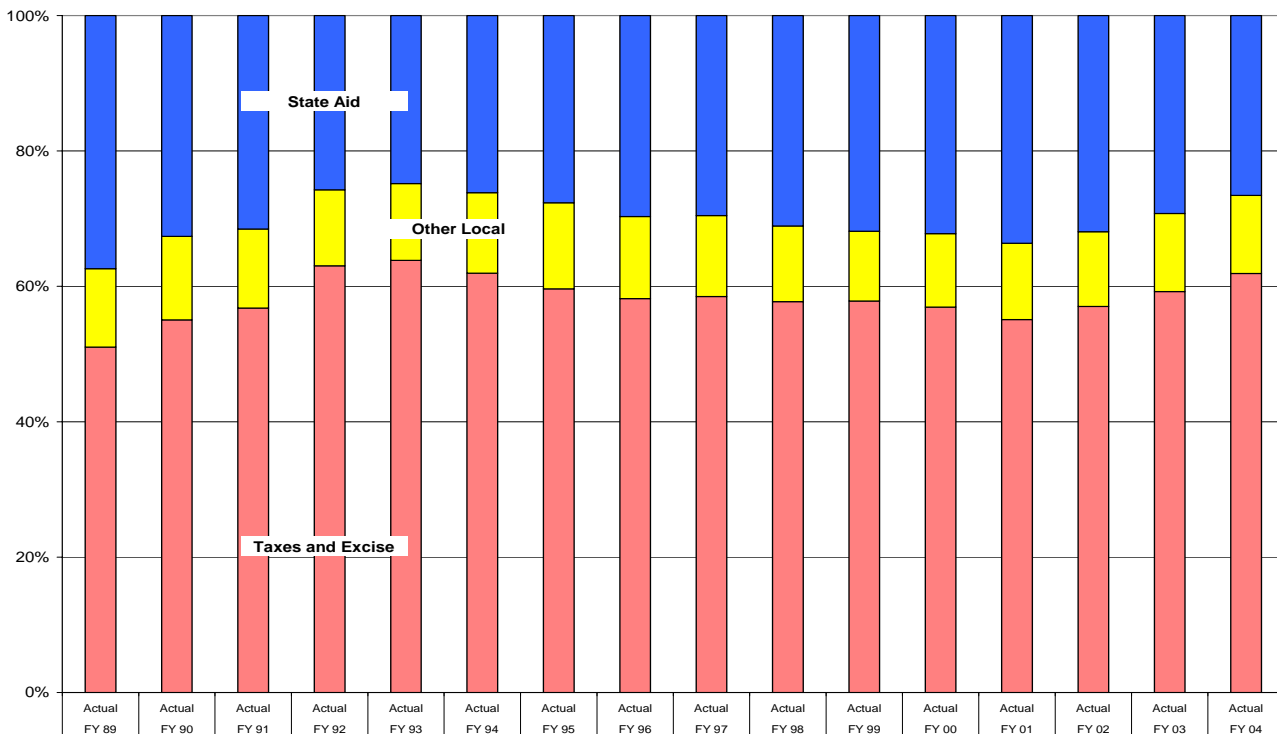
## FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

Figure 2 State Revenues by Category



Local revenues are projected to increase significantly. The property tax levy will increase by about \$3.4 million. Two million dollars will come from the Proposition 2 1/2 override approved by voters at the March 30, 2004 Town election. The remaining \$1.4 million consists of the normally permitted 2 1/2 percent annual increase plus the amount resulting from new construction. Fees and miscellaneous charges will increase by about \$500,000. Most of this money will be offset by the cost of delivering services in return for fees paid. Consequently, there is not much net gain from that source. The override will increase the proportion of total revenues coming from local sources.

Figure 3 General Fund Revenue by Source





## FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

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The Finance Committee has based its budget recommendations on the assumption of little or no increase in aid. The House and Senate expect to present their versions of the state budget in late April and early May, giving us more guidance on what to expect. State officials intend, but do not guarantee, to complete their budget by the end of June. Because Town Meeting may be finished by mid-June at the latest, it will almost certainly finish work on the Town's budget without knowing what the actual aid amounts will be. This causes an uncomfortable amount of uncertainty, but it has become an annual occurrence with which Town Meeting copes. The Director of Administration and Finance has for many years provided highly accurate projections of state aid and local revenues that alleviate the uncertainty to a considerable extent.

Increases in fixed and mandated costs in FY 05 will total about \$2 million for municipal services, schools and libraries. These include step pay increases for staff (but not cost of living increases), health and liability insurance premiums, retirement fund payments, special education obligations and several other items. Without the \$2 million override, money for these required payments would have come from reduced budgets and, consequently, curtailed services.

Money from the override is divided among sections of the operating budgets according to the cost of fixed and mandated increases in each section. Thus, about 46 percent of the money goes to the regional schools, 30 percent to the elementary schools, 22 percent to municipal services and 2 percent to libraries. The large proportions for schools reflect their particular needs for special education obligations.

Operating budgets at the "needs" level were proposed for all sections of the Town budget. These budgets were large enough to sustain services at their current levels and to make up for some of the least acceptable cuts made to balance the FY 04 budget. They also covered changes in services to meet the changing needs of Amherst citizens. If the needs budgets were to be fully funded, the Town would face a \$4 million budget gap despite the Proposition 2 1/2 override. The two possibilities for closing the gap are to use reserves and to cut budgets.

### Use of Reserves

The Finance Committee recommends using not more than \$2 million of reserve funds to supplement revenues in support of operating budgets. This amount is consistent with the Committee's policy of using reserves in a manner projected to keep Amherst solvent over a period of three years. The Town has approximately \$6.1 million in reserves divided between Free Cash (\$1.6 million) and the Stabilization Fund (\$4.5 million). The Committee strongly recommends that \$1 million of this be set aside for emergency use only, leaving \$5.1 million to help the Town through this continuing period of financial stress. The Town is using \$3.36 million of reserves in the current year, all of it transferred from Free Cash. For FY 2005, \$2 million is the most the Finance Committee recommends using, because a larger amount would leave the Town vulnerable to dramatic service reductions in the following year or two. The Select Board, School Committee and Jones Library Trustees supported this recommendation.

The Finance Committee further recommends that the \$2 million used in FY 2005 be taken from the Stabilization Fund, in part because that is where the larger part of the reserves are and in part because the amount of money in Free Cash can fluctuate in response to transactions in assessment and other intergovernmental accounts. Using Stabilization Fund money requires a two-thirds vote of Town Meeting, whereas spending Free Cash requires a simple majority.

In addition to the \$2 million in reserves, there are two relatively small sources of money available to support operating budgets. One is \$166,000 that the Joint Capital Planning Committee and the Finance Committee recommend be shifted from Capital Plan spending for FY 2005. The JCPC agreed to this in recognition of the very difficult financial situation. The other source is \$184,000 to be transferred from Overlay Surplus. The Overlay Account holds money to cover adjustments to property tax assessments that may result from abatements and exemptions. The money is divided among libraries (\$10,000), elementary schools operating budget (\$200,000) and regional Schools (\$140,000).

### Budget Reductions

The budgets presented in this report generally are increased from the FY 04 level by the cost of their associated fixed and mandated costs. To balance the Town's total budget, most of the other increases in the "needs" budgets were eliminated according to the priorities of the respective administrators and elected boards. Some adjustments reflect changing needs. Given the financial stress, it may seem odd that staff additions are included. In these cases, the positions are of extremely high priority.

The recommended, overall distribution of money among the budgets is designed to accommodate as much as possible the particular needs of each one. The intent of the elected committees, and also the Finance Committee, is to protect the essential, core functions in each department.

## FINANCE COMMITTEE REPORT TO AMHERST CITIZENS

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Members of the Finance Committee are happy to answer citizen's questions about the financial situation and the budget, and to discuss issues they present. Our purpose is to assemble and evaluate information for Town Meeting and other citizens of Amherst. The elected committees – Select Board, School Committees and Jones Library Trustees – are most qualified to answer many questions about the services and priorities reflected in the budgets.

### Our Thanks

Staff of the Select Board/Town Manager's Office help keep us organized and functioning. Thank you, Joyce Karpinski, Libby Lass and Gail Weston. Many staff members in the Finance Department, most particularly Maria Racca, as well as staff in other departments help us gather the information we need. The Town Manager, Superintendent of Schools and Library Director are generous with their time and advice, as are members of the Select Board, School Committees and Jones Library Trustees. We appreciate as well the insights given to us by members of many other Town Committees.

This year, we give special thanks to Nancy Maglione, the recently retired Director of Administration and Finance. She is a first rate source of information and creative ideas and a good-natured guide. When she decided to retire, she promised to get us through this year's budget process. She is keeping that promise, and we are very, very grateful.

### Finance Committee Members:

We invite your questions and views about Town money matters.

Marilyn Blaustein	253-5963
Carlton Brose	256-8425
Alice Carlozzi, Chair	549-1236
Michael Mascis	253-9165
Matthieu Massengill	259-2980
Brian Morton, Vice Chair	549-4161
Arthur Swift	253-3197

## FINANCE COMMITTEE REPORT - FY 05

## CONSOLIDATED RESOURCES/EXPENDITURES SUMMARY

	GENERAL FUND FY 04 BUDGET	GENERAL FUND FY 05 BUDGET	ENTERPRISE FUNDS FY 05 BUDGETS	TOTAL FY 05 BUDGET
<b><u>RESOURCES</u></b>				
<b><u>Revenues:</u></b>				
Taxes	26,672,235	31,516,416	175,640	31,692,056
Charges for Services	6,106,681	5,758,179	6,498,697	12,256,876
Earnings on Investments	355,000	335,000	102,000	437,000
Federal & State Revenue	12,965,530	13,059,006	273,877	13,332,883
Subtotal Revenues	46,099,446	50,668,601	7,050,214	57,718,815
Other Financing Sources:				
Borrowing		1,200,000	0	1,200,000
Stabilization		2,000,000	0	2,000,000
Available Funds	211,000		0	0
Free Cash/Retained Earnings	3,381,749		95,910	95,910
Other			0	0
Enterprise Reimbursements	735,590	685,233	0	685,233
Subtotal Other Financing Sources	4,328,339	3,885,233	95,910	3,981,143
<b>TOTAL RESOURCES</b>	<b>50,427,785</b>	<b>54,553,834</b>	<b>7,146,124</b>	<b>61,699,958</b>
<b><u>EXPENDITURES</u></b>				
State Assessments	41,843	35,773	0	35,773
Council of Governments	-	-	0	0
PVTA Assessment	831,027	854,778	0	854,778
PVPC Assessment	5,300	5,300	0	5,300
Retirement Assessment	2,080,289	2,192,879	0	2,192,879
Subtotal Assessments	2,958,459	3,088,730	0	3,088,730
Town Operating Budget	15,045,740	15,991,589	4,343,196	20,334,785
Debt Service	871,953	908,569	1,176,442	2,085,011
Capital Program	1,293,800	2,243,500	956,000	3,199,500
Tax Supported Special Services	4,000	4,000		4,000
Fee & Grant Supported Special Services	902,333	964,119	0	964,119
Subtotal Town Budgets	18,117,826	20,111,777	6,475,638	26,587,415
Amherst Elementary School Budget	16,346,636	17,267,209	0	17,267,209
Amherst-Pelham Regional School District	8,707,273	9,754,341	0	9,754,341
Debt Service	954,254	1,040,400	0	1,040,400
Capital Program	381,000	404,400	0	404,400
Grant Funded Special Services	460,132	386,865	0	386,865
Subtotal School Budgets	26,849,295	28,853,215	0	28,853,215
Jones Library Operating Budget	1,777,718	1,814,019	0	1,814,019
Jones Library Debt	72,678	71,459	0	71,459
Library Capital	25,600	74,500	0	74,500
Subtotal Jones Library	1,875,996	1,959,978	0	1,959,978
Reserve Fund	85,000	100,000	0	100,000
Reserve for Abatements & Exemptions	250,000	250,000	0	250,000
Interfund Transfers	291,209	190,134	670,486	860,620
<b>TOTAL EXPENDITURES</b>	<b>50,427,785</b>	<b>54,553,834</b>	<b>7,146,124</b>	<b>61,699,958</b>

## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 1.      Reports of Boards and Committees  
                    (Select Board)**

To see if the Town will hear only those reports of Town officers, the Finance Committee, and any other Town boards or committees which are not available in written form.

**NO RECOMMENDATION.**

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**ARTICLE 2.      Amend Amherst Town Government Act – Childcare Study  
                    (Town Meeting Improvement Committee)**

To see if the Town will amend the action taken under Article 6 at the October 27, 2003, Special Town Meeting by replacing the words "Town Meeting Members" with the words "Amherst residents."

**NO RECOMMENDATION.**

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**ARTICLE 3.      Petition – Poll Hours  
                    (Awad)**

"To see if the town meeting will vote by a two-thirds majority to place the following question amending the Amherst Town Government Act on the next annual town election ballot:

Shall Sections 1.3 and 2.42 of the Amherst Town Government Act be amended to provide for uniform voting hours at all town elections by adding the language in **boldface** and deleting the language in ~~strike thru~~ as follows:

1.3 Conduct of Elections. Meeting of the registered voters of the several precincts for elections, for primaries, and for voting upon any question to be submitted to all registered voters of the town, shall be held on the same day ~~and at the same hour~~ and at the same places within the town as the select board shall in the warrant for such election direct, **and the polls shall be open no later than 7 o'clock in the morning and shall be closed not earlier than 8 o'clock in the evening.**

2.4 Referendum. ... 2.42 Election Procedure. ...The polls shall be open ~~during hours to be determined by the select board but they shall be open~~ **no later than 7 o'clock in the morning** and shall be closed not earlier than 8 o'clock in the evening..."

**NO RECOMMENDATION.**

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**ARTICLE 4.      Transfer of Funds – Unpaid Bills  
                    (Select Board)**

To see if the Town will, in accordance with Chapter 44, section 64, of the Massachusetts General Laws, appropriate and transfer a sum of money to pay unpaid bills of previous years.

**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 5.      FY 04 Budget Amendments  
                    (Select Board)**

To see if the Town will make the following amendments to the FY 04 budget and to meet such amendments transfer \$116,000 from Free Cash in the Undesignated Fund Balance of the General Fund:

- a.   increase the Reserve Fund by \$55,000
- b.   increase the Pools Budget by \$16,000

## ANNUAL TOWN MEETING WARRANT ARTICLES

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- c. increase the Golf Course Fund Operating Budget by \$45,000

**RECOMMENDED.** The Reserve Fund for FY 04 is \$145,000. The additional \$55,000 is needed because several line items in the municipal and elementary school budgets are likely to be insufficient to finish the year. The Town is reporting that spending in both the snow and ice budget and the legal budget will exceed budgeted amounts. In the schools, a military leave, insurance, special education and last summer's mold problem in the schools may also cause deficits that could be covered by Reserve Fund transfers. The exact amounts are not known at this time but they total more than the amount currently in the Reserve Fund.

There is not enough money in the FY 04 pools budget to prepare for opening the outdoor pools this summer. This is the result of a budget decision made at last year's Annual Town Meeting.

Cherry Hill Golf Course revenues are not likely to meet the estimated amount for FY 04. This additional tax support will avoid a deficit for the current year.

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### ARTICLE 6.      **Community Preservation Act – Additional for Hess APR (Community Preservation Act Committee)**

To see if the Town will amend the action taken in Motion C under Article 15 of the October 27, 2003, Special Town Meeting by increasing the appropriation from the Community Preservation Fund Undesignated Balance by \$95,000 to a total of \$192,500.

**RECOMMENDED.** This article supplements money appropriated last fall toward purchase of an APR on the Hess property on Northeast Street. A more recent appraisal was done that values the property higher than the previous appraisal. Fund raising is underway to provide an additional \$22,000 necessary for the purchase.

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### ARTICLE 7.      **Optional Tax Exemptions (Select Board)**

To see if the Town will authorize a maximum additional exemption of up to 100 percent for taxpayers qualifying for exemption under Chapter 59, Section 5, Clauses 17D, 22, 37A, or 41C of the Massachusetts General Laws.

**RECOMMENDED.** This local option authorizes assessors to reduce property taxes for certain qualifying taxpayers (elderly or blind persons, veterans and surviving spouses). The reduction is in addition to the base amount allowed by the state. The option has been in effect in Amherst since FY 94, the first year for which Town Meeting adopted it. The option must be renewed annually. The base amount in FY 04 is \$32,391 with reimbursement by the state of about \$21,000. The current cost of the additional exemption is \$11,391.

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### ARTICLE 8.      **Authorization for Compensating Balance Accounts (Select Board)**

To see if the Town will accept the provisions of Chapter 44, section 53F of the Massachusetts General Laws, which authorize the Treasurer to enter into written agreements with banking institutions pursuant to which the Treasurer agrees to maintain funds on deposit in exchange for banking services.

**RECOMMENDED.** Acceptance of this provision of the Massachusetts General Laws authorizes the Town Treasurer to enter into certain banking agreements that require maintenance of a minimum account balance. These agreements typically offer either higher interest rates or some free services in exchange for maintaining a minimum balance. Town Meeting authorization is required annually because, in effect, under these agreements funds may be expended for services without an appropriation. The Treasurer bids all banking services and bank service fees and determines which proposals are most advantageous for

## ANNUAL TOWN MEETING WARRANT ARTICLES

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the Town. The Finance Committee believes it is appropriate to provide the Treasurer with the flexibility to use this type of account.

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**ARTICLE 9.      Petition – Resolution – PVTA  
                      (BenEzra)**

“To see if the Town will adopt the following resolution:

WHEREAS the Town of Amherst has many thousands of men, women and children who totally depend on the Pioneer Valley Transportation Authority (PVTA) for access to jobs, educational resources, medical care and other purposes; and

WHEREAS the PVTA is about to institute widespread cuts in service to offset a \$1.4 Million deficit;

NOW THEREFORE we call upon the Governor of the Commonwealth of Massachusetts to declare a moratorium on any cuts in PVTA service; and further,

WHEREAS the source of transportation funds discriminates against regional public transportation in Western Massachusetts in favor of the Massachusetts Bay Transportation Authority (MBTA) which receives an inequitable amount of Sales Tax revenues;

NOW THEREFORE we call upon the Amherst Select Board to take the lead in developing a region-wide strategy involving impacted local governments, our State Senators & State Representatives, and our Members of Congress to solve this agonizing transportation crisis that is threatening the viability of the entire PVTA system.”

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**NO RECOMMENDATION.**

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**ARTICLE 10.     Petition – Resolution – Repeal Medicare Act  
                      (BenEzra)**

“To see if the town will adopt the following resolution:

WHEREAS Amherst has nearly 3000 Seniors who depend on Social Security for their financial support and Medicare and Medicaid for the major portion of their health care; and

WHEREAS traditional Medicare is moving in the direction of privatization under provisions of the new Medicare Act adopted in 2003; and

WHEREAS President George W. Bush in his State of the Union Address declared he would begin privatizing Social Security; and

WHEREAS the President has also targeted Medicaid for reductions in financial and services support; and

WHEREAS Medicaid provides minimum medical support for children and adults with low financial resources; and

WHEREAS at least 18,000 American die prematurely each year because they lack medical insurance coverage; and

WHEREAS 45, 000,000 Americans are medically uninsured because they are unemployed or have low paying jobs;

THEREFORE we call upon the next President of the United States and the Congress in 2005 to repeal the new Medicare Act, protect Social Security from privatization, save Medicaid, and develop a comprehensive single-payer health care system for all Americans.

We request that copies of this resolution be sent to the President of the United States, our 2 United States Senators, our Representative in Congress, the Governor of the Commonwealth of Massachusetts, as well as our State Senator and State Representative.”

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**NO RECOMMENDATION.**

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## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 11.      Petition – Resolution – “Stop the Cuts” Campaign  
                         (Koch-Gonzalez)**

“Resolution Supporting the Massachusetts “Stop the Cuts” Campaign

*Whereas*, Massachusetts is facing over a \$1.2 billion deficit for Fiscal Year 2005, and

*Whereas*, Massachusetts needs new revenue to prevent deep budget cuts and to pay for education, affordable housing, child care, health care, prescription drugs, public safety, local aid, human services, and other badly needed state programs, and

*Whereas*, in the 1990s, the State Legislature passed 42 tax cuts – most to our state’s wealthiest corporations and individuals – that cost the Commonwealth \$3.7 billion a year in lost revenue, more than the entire current deficit, and

*Whereas*, corporate tax loopholes cost the state hundreds of millions of dollars each year, and

*Whereas*, in 1968, corporate taxes made up 16% of state revenue, but today their share is only 5 %, and

*Whereas*, many corporations use creative accounting tricks and loopholes to avoid paying their fair share of taxes, and

*Whereas*, closing corporate tax loopholes levels the playing field for locally owned and operated businesses, and

*Whereas*, quality tax-funded services like education and infrastructure help attract business to MA, and

*Whereas*, restoring the income tax rate is a fair and simple way, costing the average family less than a dollar a day, to raise the additional funds we need, and

*Whereas*, if significant revenue is not raised at the state level, the Town of Amherst will face increased pressure to raise property taxes and/or fees, and

*Whereas*, the burden of restoring the income tax would be carried mostly by the wealthiest taxpayers, while property taxes and fees would be less fairly distributed,

THEREFORE BE IT

RESOLVED, that the Amherst Representative Town Meeting supports the “Stop The Cuts Campaign” to limit deep cuts in local aid, education, and health and human services;

RESOLVED, that the Amherst Representative Town Meeting supports raising state tax revenues by closing corporate tax loopholes and supporting combined taxable income reporting, and by repealing special-interest tax breaks such as those given to Raytheon and Fidelity;

RESOLVED, that the Amherst Representative Town Meeting supports corporate disclosure, requiring corporations to report how much in subsidies they get from the state and/or the Town of Amherst and whether or not they are living up to the promises they made to get those subsidies;

RESOLVED, that the Amherst Representative Town Meeting supports raising tax revenues by restoring the income tax rate to 5.95 percent which would produce over \$1 billion in revenues and which is below the 1990 levels of 6.25 percent.

RESOLVED, that the Amherst Representative Town Meeting direct the Amherst Town Clerk to transmit duly certified copies of this resolution to State Senator Stan Rosenberg, State Representative Ellen Story and Governor Mitt Romney.”

**NO RECOMMENDATION:**

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**ARTICLE 12.      Petition – Resolution to Oppose Federal Tax Breaks for Millionaires  
                         (Koch-Gonzalez)**

“Resolution to Oppose Federal Tax Breaks for Millionaires

WHEREAS, The Town of Amherst has experienced cuts to its schools, libraries and public transportation system and a reduction in state aid to education and state aid to cities and towns; and

## ANNUAL TOWN MEETING WARRANT ARTICLES

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WHEREAS, Massachusetts needs new revenue to prevent further budget cuts and to pay for education, affordable housing, child care, health care, prescription drugs, public safety, environmental programs, local aid, human services, and other badly needed state and local programs; and

WHEREAS, if significant revenue is not forthcoming, the Town of Amherst will face increased pressure to raise property taxes and/or fees, and/or cut vital services, and

WHEREAS, Massachusetts has lost 183,000 jobs since the start of the recession; and

WHEREAS, President Bush and the U.S. Congress could have provided \$85 billion in aid to the states during this nationwide fiscal crisis, which would have eliminated every state's deficit, but instead chose to pass a tax bill that provides only \$20 billion in aid to states and gives away \$330 billion in tax breaks, primarily to the wealthiest Americans; and

WHEREAS, the 2003 Federal tax law will yield an average four-year tax cut of \$444 to the bottom 60% percent of Massachusetts taxpayers, while the richest 1% in our state will receive an average four year tax break of \$178,762; and

WHEREAS, the permanent repeal of the federal estate tax will divert almost \$1 trillion dollars from domestic priorities over the next 20 years, yet would benefit only multi-millionaires; and

WHEREAS, Massachusetts relies on federal aid in the form of Medicaid reimbursements, general economic assistance, spending on housing development and transportation, homeland security funding, and Social Security payments;

WHEREAS, tax breaks for the wealthy do not "trickle down" and help middle and low-income people and history shows that large tax giveaways for the rich and extreme inequality of wealth are followed by weak economic growth and job loss; and

WHEREAS, President Bush and the U.S. Congress' 2003 tax law undermines our state and local efforts in these areas, as well as provides little tax relief to the vast majority of the citizens of Amherst; therefore be it

RESOLVED, That The Amherst Representative Town Meeting calls upon the members of the Massachusetts Delegation to the United States Congress to vote to repeal the 2003 tax breaks that benefit only upper-income taxpayers, and redirect a portion of the restored funds to the states so they can stop painful budget cuts, and

RESOLVED, That The Amherst Representative Town Meeting calls upon the members of the Massachusetts Delegation to the United States Congress to vote against any future tax breaks for wealthy Americans or large corporations, which erode the funding available for critical domestic priorities; and

RESOLVED, That the Amherst Representative Town Meeting direct the Amherst Town Clerk to transmit duly certified copies of this resolution to President George W. Bush, Senators Edward Kennedy and John Kerry and Representative John Olver, and Governor Mitt Romney."

### **NO RECOMMENDATION.**

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#### **ARTICLE 13. Amend Amherst – Pelham Regional School District Agreement (School Committee)**

To see if the Town will approve an amendment to the Amherst-Pelham Regional School District agreement reallocating the total amount to be contributed by the member towns to the District for Fiscal Year 2005, as required by the Agreement, so that each town's contribution, including statutorily required minimum district contribution, increases by an equal percentage in proportion to its contribution for Fiscal Year 2004, which amendment shall apply to Fiscal Year 2005 only.

**RECOMMENDED.** This article would change the method of calculating assessments to the four towns of the Regional School District for fiscal year 2005 only. Each town would pay an amount equal to its FY 04 assessment plus an increase of the same percentage as every other town.

This amendment provides, for the second consecutive year, a one-year resolution of a long-standing problem concerning how to calculate assessments. Disagreement began with implementation of the state's Education Reform Act in 1993. Prior to Education Reform, all operating costs of the Region were assessed to the individual towns in proportion to the number of students enrolled from each town, using a five-year rolling average of enrollment. Education Reform introduced a complex



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## ANNUAL TOWN MEETING WARRANT ARTICLES

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formula for calculating a minimum contribution each municipality has to pay in support of schools and for determining the amount of Chapter 70 school aid the Region would receive to be credited against each town's assessment. The minimum contributions and Chapter 70 aid determine how part of the total amount of money to support the budget is attributed to the towns. The remainder of the money for the budget is assessed according to the Regional Agreement's enrollment standard. As a result of this two-stage computation, some towns pay more in taxation per pupil than others. This difference was intentional; it furthers the Education Reform Act goal of equalizing effort for financial support of education throughout the Commonwealth. (This is one of the two goals stated in the Act. The other is to provide an adequate education for all children in the Commonwealth.) In the case of the Amherst-Pelham Region, Amherst pays less in taxation per pupil than the three other towns. This has always seemed unfair to them, but Amherst officials supported the difference because it helps fulfill a legitimate purpose of Education Reform. No one would deny that each town's financial self-interest was involved as well.

The seven-year period of the Education Reform Act expired several years ago, but the Department of Education continues to rely on its assessment formula. Last year, the formula produced large disparities in assessment increases between Amherst and the other towns. Officials of the four towns met repeatedly to consider different assessment calculation methods. At the fourth meeting, Amherst officials offered a proposal suggested by the Town Manager: Amend the Regional agreement for one year only to raise each town's assessment by the same percentage and, along with the amendment, agree to raise enough additional money to restore a teaching team for the seventh grade. It was clearly understood that funding the additional team would be necessary for only one year because of lower enrollment in the following year's seventh grade class. Everyone agreed to the proposal and it was approved by all four Town Meetings. It provided a simple, easily understood means of coping with a difficult situation. It did nothing to solve the longer-term issue of calculating assessments, and arguably it exacerbated the problem for future years.

This year, the financial condition of the towns is at least as difficult as before and the disparities in the rates of increases in the assessments produced by the state formula are larger. For FY 05, the state has not recognized the Region's five-year rolling average enrollment figure, using instead the October 2003 enrollment number. Amherst enrollment declined from 80.41 percent of the total in FY 00 to 77.47 percent in FY 04, enough to cause a significant difference from the rolling average figure and skew the assessments even more. Based on the DOE formula and the Regional budget at the recommended level, the percent increases in assessments would be 9.48 for Amherst, 27.47 for Pelham, 22.81 for Leverett and 12.88 for Shutesbury. The increases for Pelham and Leverett are clearly too large to manage. If assessments were based entirely on the Regional Agreement's enrollment method, the percent increases would be 16.25 for Amherst and 2.43 for Pelham. Leverett and Shutesbury would see small decreases. The Amherst increase becomes too large to manage.

Once again, officials of the four towns discussed options and concluded that the best way to protect the Regional budget is to calculate assessments by the equal percent increase method. This one-year amendment to the Regional Agreement is partly a temporizing measure that puts off a longer-term resolution of the assessment issue and, as before, may contribute to a worse disparity in assessments the following year. However, the legislature may consider changes to the Chapter 70 aid formula as soon as next year. If that happens, the towns would like to understand the effects before considering any long-term resolution of the assessment method issue.

The amendment will take effect only if all four Town Meetings vote in favor of it.

The Finance Committee voted unanimously, with one member absent, to recommend approval of this article.

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### **ARTICLE 14.     FY 2005 Operating Budget                     (Finance Committee)**

To see if the Town will adopt a comprehensive operating budget for the ensuing year and raise and appropriate money therefor.

16  
FINANCE COMMITTEE REPORT - FY 05

**GENERAL GOVERNMENT**

**3.3% INCREASE FROM FY 04**

**9% OF GENERAL FUND OPERATING BUDGETS**

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Select Board/Town Manager	\$ 206,053	217,791	215,630	194,256	209,945	15,689	8.1%
Finance Committee	\$ 1,118	1,560	1,211	1,560	1,560	0	0.0%
Finance Department	\$ 709,729	781,706	736,922	773,720	718,074	(55,646)	-7.2%
Legal Services	\$ 80,944	100,150	85,827	94,150	94,150	0	0.0%
Human Resources	\$ 1,492,531	1,562,590	1,547,646	1,654,363	1,773,103	118,741	7.2%
Human Rights	\$ 51,852	60,475	31,735	37,116	54,033	16,917	45.6%
Information Systems	\$ 318,833	380,771	400,601	374,781	397,913	23,132	6.2%
Town Clerk's Office	\$ 118,799	132,370	144,649	132,058	143,679	11,621	8.8%
Elections & Registration	\$ 22,609	42,325	39,905	36,125	49,885	13,760	38.1%
Facilities Maintenance	\$ 393,295	391,672	388,922	397,639	364,912	(32,727)	-8.2%
General Services	\$ 387,619	372,550	388,784	382,965	405,005	22,040	5.8%
<b>TOTAL APPROPRIATION</b>	<b>\$ 3,783,382</b>	<b>4,043,960</b>	<b>3,981,832</b>	<b>4,078,733</b>	<b>4,212,259</b>	<b>133,526</b>	<b>3.3%</b>

The General Government functional area is responsible for carrying out activities that underlie and are essential to the performance of all other parts of Town government. These activities include conducting elections, apportioning and collecting taxes, and managing the Town's money. In addition, the General Government operating budget covers all of the general administrative costs of managing and operating municipal functions (except for the four enterprise funds). Included are financial operations and employee benefits (except retirement) for all municipal departments, maintenance of most public facilities (Town Hall, Bangs Community Center, Munson Memorial Library, North Amherst School, Amherst Child Care Facility), legal expenses and insurance costs.

The largest component of this functional area is employee benefits which total \$1,711,789. Of this amount nearly \$1,348,000 provides health insurance for all non-enterprise fund employees. This amount increased by a modest 5% over FY 04. Other benefits, such as unemployment insurance and workers' compensation reinsurance, are increasing at much greater rates, ranging from 35% to 40%. Employee benefits make up 41% of this functional area and 11% of the entire municipal budget.

The Finance Committee recommends two changes from the Select Board's recommendations for municipal services. Both changes impact this functional area. First, the Finance Committee recommends two new police officers in the Public Safety area. The cost of benefits for those positions is included in the Human Resources budget of General Government. Second, the Committee recommends restoring \$10,000 that the Select Board deleted from an allowance for staff recruitment in the Human Resource budget. This deletion left only \$15,000 for this purpose. The Town will be recruiting replacements for three high level professional managers following the retirement of the Director of Administration and Finance, Human Resources Director and the Conservation Director. Costs vary depending on how widely advertised each position will be, on whether or not outside professional assistance is used and on a variety of other factors. The Committee believes it is essential to provide adequate recruitment funds for these positions and any others that may arise throughout the year.

The Human Resources line also includes the cost of benefits for a new outreach worker in the Health Department budget, part of the Community Services functional area.

In the Human Rights line, the Director position is increased from 12 1/2 to 20 hours at a cost of \$10,630.

In the Town Clerk's line, a clerical support position is increased from 17 1/2 hours to 20 hours at a cost of \$3,128. In the Elections and Registrations line, \$4,000 is added to ensure that polls are open the entire day for the Town election.

Miscellaneous reductions in the amount of \$7,500 were made to various line items.

The adjustments to this budget reflect an effort to maintain core services as well as possible.

There are 34.96 full-time-equivalent employees who provide the services of this functional area.

The Finance Committee's recommendation was voted unanimously, with two members absent.

17  
FINANCE COMMITTEE REPORT - FY 05

**PUBLIC SAFETY**

**3.5% INCREASE FROM FY 04**

**17% OF GENERAL FUND OPERATING BUDGETS**

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Police Facility	\$ 124,648	125,969	128,949	129,491	130,151	660	0.5%
Police	\$ 3,242,236	3,432,624	3,322,224	3,517,432	3,704,190	186,759	5.3%
Fire/EMS	\$ 2,853,187	2,941,456	2,934,588	3,059,132	3,099,491	40,359	1.3%
Communications Center	\$ 429,349	434,393	441,730	433,731	454,767	21,036	4.9%
Animal Welfare	\$ 39,464	35,977	29,411	39,523	39,417	(106)	-0.3%
<b>TOTAL APPROPRIATION</b>	<b>\$ 6,688,884</b>	<b>6,970,419</b>	<b>6,856,903</b>	<b>7,179,309</b>	<b>7,428,016</b>	<b>248,708</b>	<b>3.5%</b>

Public Safety is the largest segment of the Town's Operating Budget (48% for FY 05). Services provided include police, fire, ambulance, emergency dispatch (communications center) and animal welfare.

The Finance Committee recommends increasing the number of police officers by two, bringing the number of authorized officer positions to 47. Even in this financially very difficult time, the Committee thinks these new positions are essential to maintain the level of police service that Amherst needs. We are persuaded by increasing criminal activity and the time required to deal with it that the department needs more officers. But for the financial situation, we would have considered recommending adding four officers. The cost of two officers is \$85,270 plus employee benefits included in the Human Resources budget.

People have often said that Town and UMass police should cooperate more with each other, therefore reducing the Town's need for personnel. There are legal obstacles to this. There are serious liability issues. There are training differences between the police forces that would somehow have to be overcome. And, peak periods of activity are essentially the same for both departments, making it unlikely that they can help each other at those times. The Committee regards adding the new officers as an important element in maintaining the Town's core services.

The Fire department has developed a well thought out reorganization plan. It would designate four Division Chiefs and add four firefighter positions allowing the department to operate more effectively. The Fire Chief has applied for a federal grant so this plan can be implemented. Currently there are only seven firefighters on duty per shift and only occasionally eight on duty. The plan would make it possible for eight to be on duty nearly all of the time. The grant application is pending. In order to begin immediately to have eight on duty more of the time, \$20,000 is added to overtime in the Fire budget.

The Communications budget restores a dispatcher position that was cut in FY 04. This is a cut that didn't work.

There are 106 full-time-equivalent employees who provide the services of this functional area.

The Finance Committee voted unanimously, with two members absent, to recommend this appropriation.

18  
FINANCE COMMITTEE REPORT - FY 05

**PUBLIC WORKS**

**5.7% INCREASE FROM FY 04**

**5% OF GENERAL FUND OPERATING BUDGETS**

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Public Works Administration	\$ 214,057	217,088	210,675	236,754	241,277	4,523	1.9%
Highway	\$ 594,351	637,108	576,943	562,241	597,923	35,682	6.3%
Snow & Ice Removal	\$ 124,952	230,460	243,986	145,460	145,460	0	0.0%
Street & Traffic Lights	\$ 180,970	122,210	141,131	118,365	123,107	4,742	4.0%
Equipment Maintenance	\$ 217,705	220,123	231,839	223,968	224,218	250	0.1%
Solid Waste Facilities	\$ 393,632	256,725	259,945	334,963	404,476	69,513	20.8%
Town Cemeteries	\$ 11,122	8,900	5,811	8,900	8,900	0	0.0%
Parks, Commons & Downtown Maintenance	\$ 196,245	195,725	214,866	226,666	232,553	5,887	2.6%
Tree Care & Pest Control	\$ 140,414	136,165	137,434	132,343	125,821	(6,522)	-4.9%
<b>TOTAL APPROPRIATION</b>	<b>\$ 2,073,447</b>	<b>2,024,504</b>	<b>2,022,630</b>	<b>1,989,660</b>	<b>2,103,735</b>	<b>114,075</b>	<b>5.7%</b>

This functional area provides maintenance for most of the outdoor facilities of the Town as well as a few buildings. Public Works Administration oversees not only the General Fund public works activities and budgets, but also the activities and budgets of the Water and Sewer Enterprise Funds. The Enterprise Funds make appropriate reimbursements for administrative costs to the General Fund.

Solid waste facilities are now included in this functional area. Since closure of the landfill, solid waste activities are no longer fully self supporting.

The Highway budget provides personnel and supplies to maintain our existing roads (including line painting and road patching) and for small construction projects. For FY 05, \$63,286 of personnel costs will be charged to previously authorized capital appropriations such as reconstruction of Groff Park and War Memorial restrooms and College Street sidewalks. The amount included for sidewalk maintenance is increased from \$11,400 to \$17,100. The amount for traffic line painting is reduced from \$39,000 to \$34,000. A new expense included in this budget is \$50,000 for storm drain waste disposal. Previously this hazardous material was disposed of in the Town's lined landfill. Now it must be taken to another approved facility.

The Snow and Ice budget provides overtime pay for plowing and sanding performed outside of the normal work day or beyond the standard 40-hour week. (Plowing and sanding performed during the workday is charged to other Public Works budgets.) This budget also provides funds for various melting agents, sand, vehicle maintenance items such as wiper blades, flashers, beacon lights, etc., and one snowplow setup that is part of the annual replacement schedule. There are no changes to this budget for FY 05.

Equipment Maintenance includes a 3-person crew to maintain and repair all of the vehicles and equipment used by Highway, Parks, and Tree Care personnel as well as those of the Water, Sewer and Solid Waste Enterprise Funds (with appropriate reimbursements to the General Fund by each of the Enterprise Funds). There are no changes to this budget for FY 05.

Parks and Commons provides funding for mowing and maintaining parks, commons and other green spaces around the Town; for maintaining athletic fields (including those at the schools); for maintaining park buildings; and for daily trash collection for the curbside trash receptacles downtown. There are no changes to this budget for FY 05.

There are 26.54 full-time-equivalent employees who provide services in this functional area.

The Finance Committee vote to recommend approval of this budget was unanimous with 2 members absent.

19  
FINANCE COMMITTEE REPORT - FY 05

**PLANNING/CONSERVATION/INSPECTIONS**

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**0.6% DECREASE FROM FY 04**

**2% OF GENERAL FUND OPERATING BUDGETS**

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Conservation	\$ 185,311	187,162	185,779	194,890	163,603	(31,287)	-16.1%
Planning	\$ 327,470	336,129	304,795	288,819	292,613	3,794	1.3%
Inspection Services	\$ 319,832	307,147	273,449	303,471	326,336	22,865	7.5%
<b>TOTAL APPROPRIATION</b>	<b>\$ 832,613</b>	<b>830,438</b>	<b>764,023</b>	<b>787,180</b>	<b>782,552</b>	<b>(4,628)</b>	<b>-0.6%</b>

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This functional area provides services to monitor, protect and enhance both the developed and undeveloped environments throughout the Town. This is accomplished through the protection of open space; long range planning for an orderly and appropriate development process; and the application of policies, regulations, state laws and local bylaws enacted to promote these goals.

There are two changes in the Planning budget. Committee expenses are reduced from \$11,825 to \$5,000. The amount for a student intern is increased from \$4,050 to \$7,850 to provide a full year internship.

In the Inspections budget a half time inspector was increased to full time at a cost \$15,982. Hours for the part time electrical inspector are increased from 10 hours per week to 15 at a cost of \$4,524. Both of these increases are offset by increased fees.

There are 15.5 full-time-equivalent employees who provide services in this functional area.

The Finance Committee voted unanimously, with 2 members absent, to recommend approval of this budget.

20  
FINANCE COMMITTEE REPORT - FY 05

**COMMUNITY SERVICES**

**5.1% INCREASE FROM FY 04**

**3% OF GENERAL FUND OPERATING BUDGETS**

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Public Health	\$ 217,793	226,154	224,704	238,380	268,631	30,251	12.7%
Council on Aging	\$ 219,689	226,296	229,245	210,474	186,111	(24,363)	-11.6%
Community Services	\$ 203,171	207,240	206,833	207,337	212,679	5,342	2.6%
Veterans' Serv. & Benefits	\$ 108,582	124,312	74,495	100,328	75,430	(24,898)	-24.8%
Leisure Services & S.E.	\$ 497,352	509,520	505,970	523,256	559,106	35,850	6.9%
Pools	\$ 133,873	118,109	140,413	113,399	162,195	48,796	43.0%
Town Commemorations	\$ 2,374	1,375	455	875	875	0	0.0%
<b>TOTAL APPROPRIATION</b>	<b>\$ 1,382,834</b>	<b>1,413,006</b>	<b>1,382,114</b>	<b>1,394,049</b>	<b>1,465,027</b>	<b>70,978</b>	<b>5.1%</b>

Community Services, with 20.4 full-time-equivalent employees, provides a variety of regulatory and service functions to the community. This broad array of functions includes public health; recreation; supplemental education; specialized services for veterans, seniors and children; and Town commemorations. It also provides oversight of contracted services to individuals provided by outside agencies.

In the Public Health budget, an outreach worker is added at a cost of \$32,098 (plus benefits added in the Human Resource budget).

The Community Service budget includes \$7,500 to assess the potential for reorganization of Community Service Departments. The Select Board recommended \$17,500 for this purpose. The Finance Committee recommends transferring \$10,000 of this amount for recruitment activities in the Human Resources budget. Also included in this budget is \$149,995 for Human Service Agency Funding and After-School Tuition Assistance to be distributed according to the recommendations of the Human Service Funding Committee. This amount is a decrease of \$2,000 from FY 04. Their report is available as a separate document. The amounts recommended are:

\$ 35,000	Amherst Survival Center
5,000	Casa Latina
54,000	Center for Human Development (Big Brother/Big Sister \$25,000, Family Outreach of Amherst \$23,000, Not Bread Alone \$6,000)
4,500	Center for New Americans
8,000	Children's Aid and Family Services
3,200	Commuter Services
3,000	Everywoman's Center
4,000	Hampshire Community Action Commission, First Call for Help
5,000	Men's Resource Center
7,000	Safe Passage
5,000	Service Net, Interfaith Cot Program
\$133,700	Subtotal
16,295	After-School Tuition Assistance
\$149,995	Total

In the Leisure Services budget \$20,000 is added for staffing increases to be determined by the Leisure Services Director. Also included is \$5,000 for utilities at the Middle School pool. The Finance Committee expected indoor pool activities to be self-supporting. The Committee hopes that tax support will not increase, but rather can be eliminated in the future.

The Pools budget is increased by \$39,705. This will allow the two outdoor pools and the two outdoor wading pools to be open for a full season.

The staff in this functional area also manages \$1.4 million of fee based programs that are accounted for as revolving funds and special accounts which do not appear in the budget. Additionally, a total of \$120,000 is distributed in the Veterans' Services, L.S.S.E. and Pools budgets to provide subsidies and assistance to individuals and families.

The Finance Committee unanimously, with two members absent, recommends approval of this budget.

21  
FINANCE COMMITTEE REPORT - FY 05

## GENERAL FUND INDEBTEDNESS

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Per Cent Change
Fort River Renovations 1992	\$ 26,900	25,638	25,638	-		-	0.0%
Fort River Roof 1992	\$ 53,800	51,275	51,275	-		-	0.0%
Middle School Roof	\$ 69,217	63,195	63,195	64,368	61,179	(3,189)	-5.0%
High School Renovations	\$ 649,605	574,323	574,323	534,348	494,374	(39,974)	-7.5%
Town Hall	\$ 288,880	280,880	280,880	272,880	264,280	(8,600)	-3.2%
Agricultural Pres Rest	\$ 12,360	10,560	10,560	10,382	10,192	(190)	-1.8%
Police Facility	\$ 414,752	358,339	358,339	352,187	345,651	(6,536)	-1.9%
Jones Library	\$ 82,807	73,828	73,828	72,678	71,459	(1,219)	-1.7%
Bangs Community Center	\$ 55,046	47,238	47,238	46,438	45,588	(850)	-1.8%
Mapping & Computer Upgrades	\$ 123,699	125,995	125,995	123,010		(123,010)	-100.0%
Crocker Farm Renovation	\$ 34,623	228,735	159,255	212,024	57,095	(154,929)	-73.1%
Crocker Farm Renovation	\$			46,500	290,750	244,250	525.3%
Town Center Sidewalks	\$ 42,055	75,555	116,904	70,560	69,025	(1,535)	-2.2%
Wildrood Roof	\$ 7,705	15,753	24,618	81,999	80,488	(1,511)	-1.8%
Street Lights	\$ -	41,125	36,698	38,001	37,188	(813)	-2.1%
Landfill Cell III				120,735	116,645	(4,090)	-3.4%
Interest on Temporary Debt	\$ 23,435	20,000	9,039	20,000	20,000	-	0.0%
Deferred Teachers' Payroll	\$ 56,514	56,514	56,514	56,514	56,514	-	0.0%
<b>TOTAL APPROPRIATION</b>	<b>\$ 1,941,398</b>	<b>2,048,953</b>	<b>2,014,297</b>	<b>2,122,624</b>	<b>2,020,428</b>	<b>(102,196)</b>	<b>-4.8%</b>

Payments for the High School addition and renovation project and for the Middle School roof are made in response to assessments by the Amherst-Pelham Regional Schools. Both are covered by debt exclusions, which means they add to the tax levy only until the debts are fully paid. Final payment will occur in 2018 for the High School project and in 2005 for the Middle School roof.

The Deferred Teachers' Payroll is for elementary school teachers' payroll liability accrued in FY 92 and FY 93 under a state-authorized option to budget for only 10 of the 12 months of the teachers' payroll while continuing to pay them the full amounts earned. The liability is the lingering effect of the economic downturn that occurred in the early 1990's when the town used every means at its disposal to balance budgets. The FY 2005 payment is the ninth of fifteen, all in the same amount.

The closure of the landfill and the resultant loss of revenue require that remaining landfill debt be paid from taxation. The last payment of that debt will be in FY 06.

There are two bond issues related to the renovation of Crocker Farm School. One issue, for approximately \$5 million, is temporary debt in anticipation of reimbursement from the state through the School Building Assistance Program. The second issue, for \$3 million, is the Town's estimated share of the cost of the project.

Appendix B provides more detail about Town debt.

The Finance Committee unanimously recommends approval of this budget.

22  
FINANCE COMMITTEE REPORT - FY 05

**LIBRARY SERVICES**

**2.0% INCREASE FROM FY 04  
4.6% INCREASE IN TAX SUPPORT**

**4% OF GENERAL FUND OPERATING BUDGETS**

	FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Per Cent Change
Tax Support Appropriation	\$ 1,143,782	1,202,619	1,193,942	1,220,654	1,276,216	55,562	4.6%
Town Trust Funds		1,000	1,000	1,000	-	(1,000)	-100.0%
State Aid to Libraries	\$ 93,330	91,586	91,586	69,200	64,463	(4,737)	-6.8%
Jones Library Grant	\$ 44,079	52,376	52,376	79,887	61,577	(18,310)	-22.9%
Jones Library Direct Expenditures	\$ 401,032	405,137	373,103	375,977	378,763	2,786	0.7%
	\$ 1,682,223	1,752,718	1,712,007	1,746,718	1,781,019	34,301	2.0%
Fund Raising	\$ 19,000	25,000	25,000	31,000	33,000	2,000	6.5%
TOTAL BUDGET	\$ 1,701,223	1,777,718	1,737,007	1,777,718	1,814,019	36,301	2.0%

Library services are provided at the Jones Library, the North Amherst Library and the Munson Memorial Library in South Amherst. The mission of the libraries is to provide access to materials, to assist people in their quest for information, to preserve the history of this region and to serve as a meeting place for the community's educational and cultural pursuits. The libraries offer information in the form of print, audiovisual and electronic media. The Jones Library holds collections of historical and literary significance related to the Town and its residents. The libraries offer programs to encourage children to read, to help people whose native language is not English to learn English, and to teach people how to use electronic information resource.

The Finance Committee voted 5-0 (two members absent) to recommend approval of a budget of \$1,814,019 for Library Services and appropriation of \$1,276,216 in tax support. The 4.6 percent increase in tax support is made possible in part by the diversion of \$10,000 from capital spending to operating expenses.

The Jones Trustees' policy is to use 5 percent of the three-year rolling average value of the endowment to support the libraries. This upper limit was established in order to ensure the endowment's capacity to provide support in future years. The endowment's support of the budget for FY 05 represents 5.6 percent of its three-year average value. The endowment's market value was \$8.7 million on December 31, 2001. It fell to \$7.2 million on December 31, 2002 and then rose to \$7.8 on December 31, 2003.

State aid to libraries is reduced 6.8 percent for FY 05, following a 24.4 percent reduction in FY 04.

This is essentially a status quo budget. Significant increases are \$13,372 for employees benefits, \$4,157 for data processing (access to CW/MARS) and \$5,181 for library materials. The Library now pays about \$55,000 per year for CW/MARS, a service that used to receive significant state funding support and now has none. The library materials increase is necessary to maintain eligibility for state aid.



## AMHERST ELEMENTARY SCHOOLS

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**4.8% INCREASE FROM FY 04**

**38% OF GENERAL FUND OPERATING BUDGETS**

**RECOMMENDED:** Appropriation of \$17,267,209.

The Finance Committee voted 5-0 (two members absent) to recommend approval of this appropriation for operation of the Town's elementary schools in FY 05. The amount of the appropriation is an increase of 4.8 percent over the current year.

According to information available now (April 13), Chapter 70 state aid for education for FY 05 will increase by about \$154,873 over the FY 04 amount. Some grants are funded at lower levels or not at all. Various fixed cost increases must be covered, and so must mandated costs. In the former category are contracted salary step increases, health insurance and other benefits. Mandated costs include special education services designed for individual students and programs to help students meet MCAS requirements. Altogether, this budget covers \$596,054 in fixed and mandated increases.

The School Superintendent and Amherst School Committee are most concerned to keep available funding focused on items that directly affect students, particularly the classrooms. The schools must also respond to changing needs of the students and changes required by the state and federal governments. As a result, the budget includes some specific increases and decreases in order to accommodate next year's situation.

There are significant budget increases in order to increase staff in special education and maintenance of what are currently Title I services and academic outreach, to increase English language learners (ELL) services and staffing in response to recent state law changes, and to increase expense accounts for field trips, supplies and resources. Other increases cover employee benefit costs (retirement obligations, health insurance), other necessary insurance and increased management support in technology.

On the elementary school budget pages that follow, staff salaries are adjusted to include step increases. All of the costs associated with the additions and subtractions of staff positions mentioned in relation to budget sections are included in the Other Programs section of the budget. This line also includes an amount of money set aside for possible increased costs that might result from collective bargaining now in progress.

Amherst Public Schools Student Enrollment Summary				
Grade	FY 04 Projected	FY 04 Actual	FY 05 Projected	Increase/(Decrease)
Pre-School	65	62	65	3.00
K	199	178	187	9.00
1	226	210	182	(28.00)
2	201	192	209	17.00
3	202	203	199	(4.00)
4	202	208	208	0.00
5	209	220	203	(17.00)
6	205	205	226	21.00
Totals:	1509	1478	1479	1.00

24  
FINANCE COMMITTEE REPORT - FY 05

## AMHERST ELEMENTARY SCHOOLS

### TOTAL INSTRUCTION

1.1% INCREASE FROM FY 04

63% OF AMHERST ELEMENTARY SCHOOL BUDGET

Instruction	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR CURRENT	FY05 REQUESTED	DIFF	% DIFF
Regular Instruction							
Kindergarten	\$650,353	\$725,091	\$776,470	\$726,571	\$737,851	\$11,280	1.55%
Art	213,024	205,970	223,646	211,279	211,983	704	0.33%
Music	357,014	374,990	399,353	407,482	403,844	(3,638)	-0.89%
Physical Education	189,228	191,953	209,431	199,316	213,171	13,855	6.95%
Reading	193,922	210,875	225,384	225,384	228,229	2,845	1.26%
Computer Instruction	214,907	222,853	197,839	199,497	221,429	21,932	10.99%
Resource Programs	194,221	125,142	106,516	126,897	51,140	(75,757)	-59.70%
World Language	0	0	0	0	0	0	--
Reg Ed Classroom Instr	3,723,252	3,703,786	4,021,772	3,917,193	3,917,691	498	0.01%
Classroom Prog Support	86,111	126,004	73,514	73,414	83,699	10,285	14.01%
Program Devel/Improv	91,858	53,581	24,645	24,645	33,458	8,813	35.76%
Summer School	0	0	0	0	28,000	28,000	--
Other Programs	92,057	0	90,000	90,000	107,593	17,593	19.55%
Total Regular Instruction	\$6,005,946	\$5,940,244	\$6,348,570	\$6,201,678	\$6,238,088	\$36,410	0.59%
Total Bilingual Education	685,902	712,763	776,511	775,448	768,580	(6,868)	-0.89%
Special Education							
Sped Administration	\$193,969	\$206,578	\$202,679	\$221,753	\$207,713	(\$14,040)	-6.33%
Pre-School Program	264,290	222,542	247,485	317,096	322,462	5,366	1.69%
Instructional Programs	1,017,064	1,078,903	1,145,248	1,133,523	1,134,279	756	0.07%
Psych Services	124,288	129,153	139,318	139,068	140,395	1,327	0.95%
Speech & Hearing	311,414	334,369	357,271	316,388	301,822	(14,566)	-4.60%
Contracted Services	1,446,528	1,570,571	1,589,023	1,563,682	1,664,702	101,020	6.46%
Total Special Education	\$3,357,553	\$3,542,115	\$3,681,024	\$3,691,510	\$3,771,373	\$79,863	2.16%
Total Sub & Temp Staffing	147,944	132,543	142,580	142,580	150,875	8,295	5.82%
Total Other Programs & Services	13,064	12,770	13,704	11,120	11,550	430	3.87%
Total Instruction	\$10,210,409	\$10,340,434	\$10,962,389	\$10,822,336	\$10,940,466	\$118,130	1.1%

## AMHERST ELEMENTARY SCHOOLS

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Instruction is the largest section of the Elementary Schools budget. It covers both regular and special education programs at all of the Town's elementary schools as well as special education out-of-district placements. It includes instructional staff, basic instructional supplies, costs associated with program and curriculum review and improvement, and substitute teacher accounts.

Many of the additions to and reductions from the FY 04 budget are listed below, with reductions indicated by parentheses.

\$ 23,503	Wildwood intervention teacher, .5 position, restored from FY 04 cut
0	Two special education specialist positions, cost offset by reduced contracted services
13,187	Special education occupational therapist, .3 position
18,802	Special education physical therapist, .4 position
6,491	ELL secretary support, .24 position
47,006	ELL teacher, .5 at Crocker Farm and .5 at Marks Meadow
47,006	ELL sheltered immersion teacher at Crocker Farm
10,800	ELL Cambodian outreach hourly position
34,596	ELL Cambodian teacher at Fort River, .6 position (was Title I funded)
15,018	ELL Cambodian paraprofessional, .9 position (was Title I funded)
18,033	Reading paraprofessional at Marks Meadow, .92 position (was Title I funded)
47,006	Class size teacher, school to be determined
10,667	District outreach position (grant funding ends 12/04)
28,000	Summer school, partial grant replacement
(15,000)	Hitchcock Center program funding reduced by 50 percent
(63,000)	Elementary math coordinator and resource teacher
(47,006)	One Marks Meadow teacher
(47,006)	One Wildwood teacher
(4,700)	Physical therapist, reduced from .4 to .3
(5,000)	Substitute teachers funds reduction
(1,000)	Preschool secretary stipend eliminated
(25,828)	Regular and special education supplies and textbooks, 10 percent reduction
(17,920)	Classroom special education paraprofessional
(16,800)	Classroom equipment and supplies reduction
(10,800)	ELL after-school support program eliminated
(13,326)	Marks Meadow kindergarten paraprofessional
(33,765)	Two Crocker Farm ELL paraprofessionals
(17,920)	Special education one-on-one paraprofessional
(34,488)	Fort River ELL teacher
(47,006)	Fort River classroom teacher (decreased enrollment)
(94,012)	Two Wildwood classroom teachers (decreased enrollment)

26  
FINANCE COMMITTEE REPORT - FY 05

## AMHERST ELEMENTARY SCHOOLS

### INSTRUCTIONAL SUPPORT

2.2% DECREASE FROM FY 04

15% OF AMHERST ELEMENTARY SCHOOL BUDGET

Instructional Support	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR CURRENT	FY05 REQUESTED	DIFF	% DIFF
Support Services							
Libraries	\$377,672	\$380,897	\$396,509	\$379,307	\$375,410	(\$3,897)	-1.03%
Production Supp Center	32,183	41,544	43,306	43,306	43,144	(162)	-0.37%
Media Support Center	25,652	30,758	29,912	29,912	33,404	3,492	11.67%
Pps Admin	9,654	11,558	9,522	11,006	9,447	(1,559)	-14.17%
Guidance	231,527	267,690	283,913	283,913	288,318	4,405	1.55%
Health Services	165,904	168,656	195,545	198,332	206,013	7,681	3.87%
Staff Development	77,414	83,424	44,812	44,812	22,048	(22,764)	-50.80%
Total Support Services	\$920,006	\$984,526	\$1,003,519	\$990,588	\$977,784	(\$12,804)	-1.29%
Administrative Services							
School Committee	\$4,983	\$25,221	\$8,050	\$8,900	\$8,900	0	0
Superintendent	268,415	265,873	218,438	234,626	226,180	(8,446)	-3.60%
Human Resources & Diversity	9,160	61,261	71,347	81,605	76,697	(4,908)	-6.01%
Business Office	127,517	145,763	144,980	148,701	149,677	976	0.66%
Information Systems	231,330	229,418	253,606	257,202	251,991	(5,211)	-2.03%
CF Admin	239,065	260,864	255,723	256,462	256,669	207	0.08%
FR Admin	224,713	261,882	251,036	249,192	249,135	(57)	-0.02%
MM Admin	146,037	162,801	152,644	154,326	148,965	(5,361)	-3.47%
WW Admin	246,941	277,680	256,526	260,799	238,838	(21,961)	-8.42%
Total Administrative Services	\$1,498,161	\$1,690,762	\$1,612,350	\$1,651,813	\$1,607,052	(\$44,761)	-2.71%
Total Instructional Support	\$2,418,167	\$2,675,288	\$2,615,869	\$2,642,401	\$2,584,836	(\$57,565)	-2.2%

Major components of Support Services are libraries, production and media support centers, guidance and health services, and staff development. Decreases for FY 05 are as follows:

\$ (10,500)	Summer curriculum development reduced by 50 percent
(15,000)	Staff development and workshop travel funds reduction
(21,762)	Library paraprofessionals, 20 percent reduction

The Administrative Services budget provides funds for the Amherst Schools' portion of the administrative functions shared with the Amherst Pelham Regional School District and the Town of Pelham. Additions and reductions are:

\$ 23,500	Software analyst and data management, .5 position
0	Director of student services, .5 (contingent on grant funding, academic outreach in Central Office)
(8,319)	Superintendent staff development account reduced by 50 percent
(7,700)	Computer equipment maintenance funds reduction
(27,000)	Central Office administrator, .3 position reduction

## AMHERST ELEMENTARY SCHOOLS

### OPERATIONAL SUPPORT

5.9% INCREASE FROM FY 04

20% OF AMHERST ELEMENTARY SCHOOL BUDGET

Operational Support	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR CURRENT	FY05 REQUESTED	DIFF	% DIFF
Facility Management							
Facility Administration	\$81,133	\$81,262	\$87,089	\$88,782	\$85,123	(\$3,659)	-4.12%
Custodial Serv	449,871	481,286	456,233	476,629	456,325	(20,304)	-4.26%
Maintenance Services	235,995	187,426	235,592	235,592	215,422	(20,170)	-8.56%
Utilities	261,349	256,687	282,375	282,375	278,917	(3,458)	-1.22%
Total Facilities Management	\$1,028,348	\$1,006,661	\$1,061,289	\$1,083,378	\$1,035,787	(\$47,591)	-4.39%
Total Transportation	198,288	195,340	223,907	223,907	220,950	(2,957)	-1.32%
Other Support Services							
Food Services	\$65,650	\$35,000	\$35,000	\$0	\$0	\$0	--
Risk & Benefit Mgmt	1,743,520	1,781,381	1,928,603	1,930,862	2,173,482	242,620	12.57%
Total Other Support Services	\$1,809,170	\$1,816,381	\$1,963,603	\$1,930,862	\$2,173,482	\$242,620	12.57%
Total Operation Support Services	\$3,035,806	\$3,018,382	\$3,248,799	\$3,238,147	\$3,430,219	\$192,072	5.9%

Operational Support includes maintenance and custodial services for all elementary schools, utilities, some elementary transportation, insurance and food service. Maintenance Services funding is reduced by \$15,000.

The largest increases in the Risk Management line are for retirement incentive (\$118,017), health insurance (\$64,524, a moderate 5 percent premium increase) and sick leave buyback retirement expense (\$37,605).

### OTHER PROGRAMS

Other & Control Accounts	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR CURRENT	FY05 REQUESTED	DIFF	% DIFF
Total Control Accts	17,363	13,566	(356,421)	(232,248)	311,688	\$543,936	-234.2%
Total Budget Request	\$15,681,744	\$16,047,670	\$16,470,636	\$16,470,636	\$17,267,209	\$796,573	4.8%

Control Accounts includes the dollar amounts associated with staff additions and reductions throughout the budget, as well as an amount that may be needed in connection with ongoing bargaining unit negotiations.

## AMHERST-PELHAM REGIONAL SCHOOLS

**7.17% INCREASE FROM FY 04**

**22% OF GENERAL FUND OPERATING BUDGETS**

**12.03% INCREASE IN ASSESSMENT**

**RECOMMENDED:** Budget approval of \$23,813,267 budget

**RECOMMENDED:** Appropriation of \$9,754,341 for assessment.

The Finance Committee voted 5-0 (2 members absent) to recommend appropriation of \$9,754,341 as Amherst's proportional share of the Regional Schools' \$23,813,267 budget for FY 05. This budget represents an increase of 7.17 percent over the budget of the current year. The \$9,754,341 assessment is an increase of 12.03 percent. According to information available now (April 13), Chapter 70 state aid to education for FY 05 is the same amount as for FY 04. Transportation aid is up about \$94,000 but still far below fully funded. Some grants are funded at lower levels or not at all. Various fixed cost increases must be covered, and so must mandated costs. In the former category are contracted salary step increases, health insurance and other benefits. Mandated costs include special education services designed for individual students and programs to help students meet MCAS requirements. Altogether, this budget covers \$915,437 in fixed costs and special education increases. Because state aid is essentially level funded, the only other significant source of additional funds is the assessments to the Towns.

The School Superintendent and Regional School Committee are most concerned to keep the effects of budget cuts as far away as possible from things that directly affect students, particularly the classrooms. They also need to respond to changing needs of the students and changes required by the state and federal governments. As a result, the budget includes some increases and decreases to tailor the budget to next year's circumstances.

On the budget pages that follow, staff salaries are adjusted to include step increases. All of the costs associated with the additions and subtractions of staff positions mentioned in relation to budget sections are included in the Other Programs section of the budget in the Control Accounts line. This line also includes an amount of money set aside for possible increased costs resulting from collective bargaining now in progress.

In addition to salary adjustments, there are significant budget increases related to reducing class sizes at the High School, increasing mathematics staffing at the Middle School, maintaining some programs currently grant funded, outreach for English Language Learners, special education services and guidance services. Other increases are for risk management, energy and other fixed costs, and management support in technology.

Capital projects. Debt payments by Amherst in FY 05 for the High School renovation project (\$494,374) and the Middle School roof replacement (\$60,118) are funded by Proposition 2 1/2 debt exclusions. Money for renovation of the Middle School is paid from a Regional School Stabilization Fund established for this purpose.

Amherst-Pelham Regional School District				
Student Enrollment Summary				
Grade	FY 04 Proposed	FY 04 Current	FY 05 Proposed	Increase/(Decrease)
7	329	313	285	(28.00)
8	332	307	327	20.00
9	358	361	347	(14.00)
10	324	303	367	64.00
11	351	333	324	(9.00)
12	356	314	332	18.00
In-House:	2050	1931	1982	51.00
Tuitioned-Out & (Voc, SPED, Choice, Charter):	111	112	111	(1.00)
Totals:	2161	2043	2093	50.00

# AMHERST-PELHAM REGIONAL SCHOOLS

## TOTAL INSTRUCTION

5.6% INCREASE FROM FY 04

58% OF REGIONAL SCHOOL BUDGET

Instruction	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR BUDGET	FY05 REQUEST	DIFF	% DIFF
Regular Education							
English	\$1,093,675	\$991,199	\$1,088,745	\$1,043,583	\$1,056,211	\$12,628	1.2%
Mathematics	1,052,712	1,039,386	1,119,258	1,031,756	1,070,001	38,245	3.7%
Science	1,043,790	1,051,828	1,105,485	1,074,687	1,097,244	22,557	2.1%
Social Studies	913,026	914,606	988,864	941,194	969,521	28,327	3.0%
Health Education	120,053	116,216	127,167	127,167	133,061	5,894	4.6%
Art	329,777	349,342	333,671	322,661	325,985	3,324	1.0%
World Language	897,221	853,210	919,090	848,683	869,210	20,527	2.4%
Music	251,688	254,490	266,377	226,674	209,712	(16,962)	-7.5%
Physical Education	377,454	364,426	379,637	382,663	377,714	(4,949)	-1.3%
Reading	122,965	194,074	212,923	227,633	229,851	2,218	1.0%
Business Education	101,369	99,364	105,100	87,593	86,725	(868)	-1.0%
Family & Consumer Educ.	208,090	211,623	227,326	232,577	228,166	(4,411)	-1.9%
Technology Education	261,551	212,062	221,733	245,356	246,009	653	0.3%
Computer Instruction	190,178	206,872	201,987	182,011	182,112	101	0.1%
Performing Arts	80,975	91,752	104,596	93,664	94,931	1,267	1.4%
Summer/Other Programs	471,920	475,424	500,000	419,823	515,900	96,077	22.9%
Classroom/Prog Support	151,827	171,227	170,607	166,854	143,889	(22,965)	-13.8%
Program Development	1,105	3,373	2,500	2,750	2,500	(250)	-9.1%
Total Regulation Education	7,669,375	7,600,476	8,075,066	7,657,329	7,838,742	181,413	2.4%
Total Bilingual Education	\$264,216	\$256,291	\$292,594	\$238,966	\$273,134	\$34,168	14.3%
Special Education							
Sped Admin	\$224,625	\$252,447	\$231,851	\$241,852	\$241,280	(\$572)	-0.2%
Sped Instruction	765,031	774,294	829,360	922,625	931,537	8,912	1.0%
Psych Services	95,057	86,261	93,496	101,748	113,468	11,720	11.5%
Speech & Hearing	44,308	47,732	51,057	51,057	53,229	2,172	4.3%
Contracted Services	2,370,724	2,311,451	2,480,200	2,394,872	2,930,407	535,535	22.4%
Alternative Programs	348,163	580,166	622,302	569,709	588,326	18,617	3.3%
Total Special Education	3,847,907	4,052,351	4,308,266	4,281,863	4,858,247	576,384	13.5%
Total Subs/Temp Staffing	\$179,093	\$152,665	\$119,296	\$119,296	\$119,296	\$0	0.0%
Total Vocational Education	\$325,061	\$306,562	\$345,000	\$453,370	\$451,000	(\$2,370)	-0.5%
Student Programs							
Athletics	329,738	319,189	296,876	292,932	234,015	(58,917)	-20.1%
Student Activities	53,885	61,726	54,850	56,264	56,916	652	1.2%
Driver Education							
Total Student Programs	\$383,623	\$380,915	\$351,726	\$349,196	\$290,931	(\$58,265)	-16.7%
Total Instruction	\$12,669,275	\$12,749,260	\$13,491,948	\$13,100,020	\$13,831,350	\$731,330	5.6%

## AMHERST-PELHAM REGIONAL SCHOOLS

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The instruction section of the budget covers regular and special education at the Regional Middle School and High School. It includes costs of instructional staff, basic instructional supplies, special education out-of-district placements, program and curriculum review and improvement, substitute teacher accounts, vocational school tuitions, athletics and various student programs.

The Regional School Committee voted the following additions and subtractions (indicated by parentheses) from the FY 04 Instruction section of the budget. The dollar amounts of salary additions and reductions are included in the Control Accounts line on the Other Programs page of this budget.

\$ 192,725	High School teachers, 4.1 positions (partial replacement of 7 cut in FY 04)
57,220	Community outreach positions, 1.8 (grant funding ends 12/04)
23,503	Middle School math teacher, .5 position
63,676	Paraprofessionals, 2 High School and 2 Middle School
73,600	Increased charter school assessments due to PVPA expansion
31,300	Summer School, partial replacement of \$41,300 in state grant funds
(30,000)	Tuition to HEC, one student returning to the Regional district
(79,709)	High School athletics and extra curricular reductions
(18,802)	Middle School World Language, .4 position (lower enrollment)
(10,075)	Middle School Physical Education staff, .3 position (lower enrollment)
(37,000)	Middle School and High School classroom materials, textbooks and supplies reduction
(7,517)	Middle School per pupil cut in supplies (equalizes with High School per pupil amount)
(12,819)	High School paraprofessional
(47,006)	Middle School special education teacher

In addition, three special education specialists are added at no net cost because of contracted services offsets.



## AMHERST-PELHAM REGIONAL SCHOOLS

**INSTRUCTIONAL SUPPORT**  
**3.0% INCREASE FROM FY 04**

**14% OF REGIONAL SCHOOL BUDGET**

Instructional Support	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR BUDGET	FY05 REQUEST	DIFF	% DIFF
Support Services							
Libraries	\$309,676	\$323,743	\$317,133	\$276,066	\$263,693	(\$12,373)	-4.5%
Production Support Center	50,159	52,726	57,980	58,736	56,874	(1,862)	-3.2%
Media Support Center	41,496	29,421	31,392	31,392	29,532	(1,860)	-5.9%
Pupil Personnel (Pps)	10,271	12,323	10,129	10,129	10,050	(79)	-0.8%
Guidance	638,407	669,549	696,725	650,655	661,966	11,311	1.7%
Health Services	103,190	100,956	91,527	104,245	106,487	2,242	2.2%
Staff Development	99,051	77,647	57,677	59,102	50,027	(9,075)	-15.4%
Total Support Services	\$1,252,250	\$1,266,366	\$1,262,563	\$1,190,325	\$1,178,629	(\$11,696)	-1.0%
Administrative Services							
School Committee	\$60,268	\$84,053	\$62,046	\$49,262	\$55,198	\$5,936	12.0%
Superintendent	290,773	310,631	242,305	271,307	246,473	(24,834)	-9.2%
Human Resources & Diversity	33,438	73,024	86,332	96,454	82,832	(13,622)	-14.1%
Business Office	144,699	191,883	181,173	187,104	186,832	(272)	-0.1%
Information Systems	283,285	317,249	332,130	336,521	386,655	50,134	14.9%
Senior High Administration	575,088	624,125	650,604	646,733	729,120	82,387	12.7%
Middle Sch Administration	372,899	374,142	386,763	386,036	391,855	5,819	1.5%
Other Services	12,318	12,414	12,330	10,200	10,090	(110)	-1.1%
Total Administrative Services	\$1,772,767	\$1,987,522	\$1,953,683	\$1,983,617	\$2,089,055	\$105,438	5.3%
Total Instructional Support	3,025,017	3,253,888	3,216,246	3,173,942	3,267,684	93,742	3.0%

Reductions in Support Services from the FY 04 levels are as follows:

\$ (5,000)	Middle School library materials
(3,750)	High School library materials
(6,900)	Classroom media equipment and supplies
(1,850)	Middle School and High School staff development travel

The Administrative Services budget provides funds for the Regional Schools' share of Amherst, Pelham and Regional administrative functions and the cost of administration of the Middle and High School building.

Reductions from this section of the original budget proposal are as follows:

\$ (41,000)	Eliminate one central office position
(40,000)	Eliminate the Staff Development Center and half its program
(20,000)	Eliminate half of the media processing coordinator position

## AMHERST-PELHAM REGIONAL SCHOOLS

### OPERATIONAL SUPPORT

1.9% INCREASE FROM FY 04

26% OF REGIONAL SCHOOL BUDGET

Operational Support	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR BUDGET	FY05 REQUEST	DIFF	% DIFF
Facility Management							
Facility Administration	\$72,426	\$75,483	\$79,158	\$80,925	\$76,612	(\$4,313)	-5.3%
Custodial Services	555,734	569,994	627,787	592,133	598,049	5,916	1.0%
Maintenance Services	196,404	254,427	224,869	241,174	217,649	(23,525)	-9.8%
Utilities	538,734	512,755	531,460	547,283	538,017	(9,266)	-1.7%
Total Facility Management	1,363,297	1,412,660	1,463,274	1,461,515	1,430,327	(31,188)	-2.1%
Total Transportation Services	\$1,342,531	\$1,386,607	\$1,444,143	\$1,445,041	\$1,447,079	\$2,038	0.1%
Other Support Services							
Food Services	\$2,100	\$25,000	\$25,000	\$0	\$0	\$0	0.0%
Risk & Benefit Administration	2,822,196	2,988,988	3,114,538	3,168,403	3,313,652	145,249	4.6%
Total Other Support Services	\$2,824,296	\$3,013,988	\$3,139,538	\$3,168,403	\$3,313,652	\$145,249	4.6%
<b>Total Operational Support</b>	<b>\$5,530,125</b>	<b>\$5,813,254</b>	<b>\$6,046,955</b>	<b>\$6,074,959</b>	<b>\$6,191,058</b>	<b>\$116,099</b>	<b>1.9%</b>

Reductions in Operational Support from the FY 2004 level are:

\$ (29,448)	High School custodian position
(1,500)	Grounds maintenance funds
(9,500)	Elimination of one day of Regional late buses for all towns

The Risk and Benefit Administration line covers insurance and retirement costs. The largest increase this year is for employees health insurance (\$66,868), although the premium increased by a relatively modest 5 percent. Among the other increases are \$28,534 for retirement incentive payments, \$48,583 for the County Retirement Assessment for non-teacher employees, \$14,731 for Workers Compensation insurance and \$12,106 for sick leave buy back related to retirements.

### OTHER PROGRAMS

Other Programs	FY02 ACTUAL	FY03 ACTUAL	FY04 ORIG BUD	FY04 CUR BUDGET	FY05 REQUEST	DIFF	% DIFF
Other Programs							
Short Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Control Accounts	20,448	4,336	(534,562)	(128,334)	523,175	651,509	-507.7%
Total Other & Control	\$20,448	\$4,336	(\$534,562)	(\$128,334)	\$523,175	\$651,509	-507.7%
<b>Total Other Services</b>	<b>\$20,448</b>	<b>\$4,336</b>	<b>(\$534,562)</b>	<b>(\$128,334)</b>	<b>\$523,175</b>	<b>\$651,509</b>	<b>-507.7%</b>
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers/Lunch Rev	25,000	0					
Total Budget Request	\$21,269,865	\$21,820,738	\$22,220,587	\$22,220,587	\$23,813,267	\$1,592,680	7.2%

Control Accounts shows the dollar amount of staff reductions and additions throughout the budget as well as an amount that may be needed upon completion of bargaining unit negotiations in progress.

33  
FINANCE COMMITTEE REPORT - FY 05

**WATER FUND**

SOURCES OF FUNDS		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Revenues	\$	2,732,722	2,965,826	2,811,112	2,880,179	2,976,492	96,313	3.3%
Interest	\$	76,608	125,000	39,176	94,000	40,000	(54,000)	-57.4%
State Grants	\$	273,877	273,877	273,877	273,877	273,877	0	0.0%
Surplus Funds	\$	197,387	0	0	0	95,910	95,910	0.0%
Other Available Funds	\$	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$</b>	<b>3,280,594</b>	<b>3,364,703</b>	<b>3,124,165</b>	<b>3,248,056</b>	<b>3,386,279</b>	<b>138,223</b>	<b>4.3%</b>

EXPENDITURES		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Budget	\$	1,769,575	1,879,941	1,789,211	1,893,666	1,931,094	37,428	2.0%
General Fund Services	\$	317,671	327,536	327,536	329,967	325,424	(4,543)	-1.4%
Debt Service	\$	566,348	520,226	520,226	513,423	502,761	(10,662)	-2.1%
Capital Program	\$	627,000	637,000	637,001	511,000	627,000	116,000	22.7%
Interfund Transactions	\$	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$</b>	<b>3,280,594</b>	<b>3,364,703</b>	<b>3,273,973</b>	<b>3,248,056</b>	<b>3,386,279</b>	<b>138,223</b>	<b>4.3%</b>

This budget provides funds for the development, treatment, and distribution of the potable water supply for the Town. It is a completely self-supporting enterprise fund. No rate increase is necessary for FY 05.

The increase in the operating budget results from the addition of two positions shared with the Sewer Fund. One is a utility technician and the other a GIS administrator. Other increases are for employee benefits, insurance and electricity. Based on a review of values on all property held by enterprise funds, property taxes in this Fund are decreased by \$81,868 to \$549,121.

There are 14 FTE positions providing services in this Fund.

Debt Service covers principal and interest payments for the Atkins Treatment Facility (\$445,360), and the South East Street Water Main Project (\$57,400).

Capital Program expenditures are:

\$ 30,000	Meter service van
32,000	Pickup truck
300,000	System improvements
200,000	Wells 1 & 2 feed vaults
5,000	DPW facility improvements
60,000	Repaint East Pleasant Street water tank

The Finance Committee unanimously recommends approval of this budget.

34  
FINANCE COMMITTEE REPORT - FY 05

**SEWER FUND**

SOURCES OF FUNDS		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Revenues	\$	2,230,998	2,653,949	2,606,090	2,631,348	2,919,447	288,099	10.9%
Interest	\$	69,569	70,000	52,797	97,000	60,000	(37,000)	-38.1%
Surplus Funds	\$	23,901	0	0	0	0	0	0.0%
Other Available Funds	\$	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$</b>	<b>2,324,468</b>	<b>2,723,949</b>	<b>2,658,887</b>	<b>2,728,348</b>	<b>2,979,447</b>	<b>251,099</b>	<b>9.2%</b>

EXPENDITURES		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Budget	\$	1,816,374	1,914,132	1,840,812	1,950,384	2,043,395	93,011	4.8%
General Fund Services	\$	239,806	238,358	238,358	247,991	235,384	(12,607)	-5.1%
Transfers to Trust Funds	\$	0	0	0	0	0	0	0.0%
Debt Service	\$	3,288	46,459	54,717	249,973	371,668	121,695	48.7%
Capital Program	\$	265,000	525,000	525,000	280,000	329,000	49,000	17.5%
<b>TOTAL</b>	<b>\$</b>	<b>2,324,468</b>	<b>2,723,949</b>	<b>2,658,887</b>	<b>2,728,348</b>	<b>2,979,447</b>	<b>251,099</b>	<b>9.2%</b>

The budget for this enterprise fund pays for the collection, treatment and discharge of the Town's wastewater. It is a completely self-supporting enterprise fund. An 8% sewer rate increase (\$.15) is needed for the 2005 fiscal year.

The increase in the operating budget results from the addition of two positions shared with the Water Fund. One is a utility technician and the other a GIS administrator. Other increases are for employee benefits, insurance and electricity. Based on a review of values on all property held by enterprise funds, property taxes in this Fund are decreased by \$22,416 to \$253,818.

There are 17.25 FTE positions providing services in this Fund.

Debt service is for the Middle Street sewer extension project, \$241,418, and for the Chapel Road/Mechanic Street sewer extension, \$130,250.

Capital expenditures are as follows:

\$70,000	West Street pump generator
200,000	Collection system improvements
30,000	Emergency generator for Amherst Fields pump station
24,000	Replacement pickup truck
5,000	DPW facility building improvements

The Finance Committee unanimously recommends approval of this budget.

35  
FINANCE COMMITTEE REPORT - FY 05

**GOLF COURSE FUND**

SOURCES OF FUNDS		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Revenues	\$	246,052	239,554	229,238	267,307	0	0	0.0%
Interest	\$	0	0	0	0	0	0	0.0%
Borrowing Authorizations	\$	0	0	0	0	0	0	0.0%
Taxation	\$	50,623	79,900	79,900	82,201	58,995	(23,206)	-28.2%
Surplus Funds	\$	0	28,667	28,667	0	0	0	0.0%
Sale of Real Estate Fund	\$	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$</b>	<b>296,675</b>	<b>348,121</b>	<b>337,805</b>	<b>349,508</b>	<b>58,995</b>	<b>(290,513)</b>	<b>-83.1%</b>

EXPENDITURES		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Budget	\$	239,675	269,079	260,200	269,110	0	0	0.0%
General Fund Services	\$	0	16,912	16,912	18,197	0	0	0.0%
Repayment of General Fund Loan	\$	0	0	0	0	0	0	0.0%
Debt Service	\$	57,000	62,130	60,694	62,201	58,995	(3,206)	-5.2%
Capital Program	\$	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$</b>	<b>296,675</b>	<b>348,121</b>	<b>337,805</b>	<b>349,508</b>	<b>58,995</b>	<b>(290,513)</b>	<b>-83.1%</b>

This budget funds the operation of the Cherry Hill Golf Course. For several years, especially during construction of the clubhouse and improvements to the irrigation system, this Fund has not been self-supporting. At the time this report was prepared, a budget for this Fund was not finalized. The Finance Committee deferred their recommendation until Town Meeting.

Issues still being discussed include whether or not to prepare a Request For Proposals to lease the course, whether to budget for a partial year in anticipation of such a lease, whether to budget for a full year and lease out just the food service, and, of course, how much tax support to provide.

No matter what the final recommendation, the last year of debt service on the irrigation improvements and new clubhouse, approved at the 1999 Fall Town Meeting, must be paid. The payment in the amount of \$58,995 will be made from taxes allocated for the Town's Capital Plan.

36  
FINANCE COMMITTEE REPORT - FY 05

**TRANSPORTATION FUND**

SOURCES OF FUNDS		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Revenues	\$	451,985	724,762	505,674	531,000	602,850	71,850	13.5%
Interest	\$	3,540	0	2,174	1,000	2,000	1,000	0.0%
Surplus Funds	\$	26,700	0	0	56,527	0	(56,527)	-100.0%
<b>TOTAL</b>	<b>\$</b>	<b>482,225</b>	<b>724,762</b>	<b>507,848</b>	<b>588,527</b>	<b>604,850</b>	<b>16,323</b>	<b>2.8%</b>

EXPENDITURES		FY 02 Actual	FY 03 Budget	FY 03 Actual	FY 04 Budget	FY 05 Proposed	Change FY 04 - 05	Percent Change
Operating Budget	\$	252,514	363,656	299,383	299,529	368,799	69,270	23.1%
General Fund Services	\$	28,762	34,406	34,406	37,435	39,633	2,198	5.9%
General Fund Loan Repayment		0	100,000	100,000	102,000	70,045	(31,955)	-31.3%
Debt Service	\$	200,949	162,701	74,059	129,563	126,373	(3,190)	-2.5%
Capital Program	\$	0	64,000	0	20,000	0	(20,000)	-100.0%
<b>TOTAL</b>	<b>\$</b>	<b>482,225</b>	<b>724,763</b>	<b>507,848</b>	<b>588,527</b>	<b>604,850</b>	<b>16,323</b>	<b>2.8%</b>

This budget funds activities related to the parking system. Operating revenues include income from parking violations, parking fines, parking meter fees and parking permit fees. This fund is fully self-supporting.

When bids came in higher than expected for parking garage construction, the Transportation Fund borrowed \$200,000 from the General Fund. Half of this amount was paid back in FY 03 and the remaining amount, with interest, was paid back in FY 04. The amount included on the General Fund Loan Repayment line for FY 05 is correction of an error. In the prior two years the General Fund paid for Registry of Motor Vehicle fees that should have been paid by the Transportation Fund. This payment corrects that error. The operating budget for FY 05 includes \$38,000 to pay these fees in FY 05.

Based on a review of values on all property held by enterprise funds, property taxes in this Fund are increased by \$30,119 to \$82,650.

Debt Service is for the CVS parking lot (\$37,085) and for the parking garage (\$89,288).

The Finance Committee voted unanimously to recommend approval of this budget.

## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 15.      Retirement Assessment  
                      (Select Board)**

To see if the Town will raise and appropriate \$2,192,883 for the Hampshire Regional Retirement System assessment.

**RECOMMENDED.** The Town, as a member of the Hampshire Regional Retirement System, pays an annual assessment that covers benefits to current retirees and funding for future retirees. The assessment is based on the payrolls of municipal and library employees as well as non-teaching elementary school employees. The \$2,192,883 to be appropriated in this article is an increase of \$112,594, or 5.4 percent, from the FY 04 assessment. This recommendation was voted unanimously, with one member absent.

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**ARTICLE 16.      Reserve Fund  
                      (Finance Committee)**

To see if the Town will raise and appropriate \$100,000 for the Reserve Fund for FY 2005.

**RECOMMENDED.** The Reserve Fund is used by the Finance Committee to pay for extraordinary or unforeseen expenses that may occur during a fiscal year. Any unspent money in the Fund after the fiscal year ends becomes Free Cash. The Reserve Fund for FY 04 began with an appropriation of \$85,000. The Special Town Meeting of October 27, 2003 appropriated another \$60,000, and Article 5 of the warrant for this Annual Town Meeting recommended another \$55,000. The additions indicate the difficulty of managing very tight budgets. Given that FY 05 is expected to be another difficult year, it seems sensible to raise the initial appropriation to \$100,000 and expect that overspending of budgets will be contained. The Finance Committee recommendation was unanimous, with one member absent.

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**ARTICLE 17.      Special Services - Amherst Community Television  
                      (Select Board)**

To see if the Town will raise and appropriate \$4,000 for Amherst Community Television and related expenses.

**RECOMMENDED.** This article authorizes use of revenue from Comcast for purposes related to Amherst Community Television (ACTV). The Town receives 50 cents per subscriber under the current contract with Comcast. If there are no expenses incurred by the Town against this revenue, the money appropriated in this article is provided to ACTV for use in its operations, supplementing the much larger amount they get directly from Comcast. The Finance Committee voted unanimously, with one member absent, to recommend approval of this article.

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**ARTICLE 18.      Special Services - Congregate Housing  
                      (Select Board)**

To see if the Town will raise and appropriate \$14,000 for the development and coordination of support services for tenants of congregate housing and related housing units, said program to be fully reimbursed by the Executive Office of Elder Affairs.

**RECOMMENDED.** Each year, the Town appropriates a sum of money to pay for services to residents of the Jean Elder House, a congregate living facility operated by the Amherst Housing Authority. The expenditures will be fully reimbursed by the state's Executive Office of Elder Affairs. The amount of available state grant money has fluctuated recently, from \$45,000 in FY 03, down to \$5,000 in FY 04 and now up again to \$14,000. The Finance Committee recommendation was unanimous, with one member absent.

## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 19.      Special Services – Transportation Subsidies  
                         (Select Board and Public Transportation Committee)**

To see if the Town will endorse no-fare public transit service to the Amity Street/University Drive, Village Park, Echo Hill, Cushman, Orchard Valley and Elf Hill areas of the Town, year-round weekend service on the South Amherst/North Amherst/Belchertown Road routes, elderly and disabled special transportation services, and approve the levying of an assessment by the Commonwealth of Massachusetts for the Town's proportionate share of the cost of such services.

**RECOMMENDED.** This article commits the Town to accept and help pay for transportation services provided by the Pioneer Valley Transit Authority and UMass Transit. Because of PVTA's severe budget problems, some services may be curtailed in FY 05. Approving the article does not guarantee service; it allows the Town to accept it.

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**ARTICLE 20.      Capital Program - Chapter 90  
                         (Joint Capital Planning Committee)**

To see if the Town will authorize the expenditure of \$400,000 of Chapter 90 funds for qualifying purposes and further authorize the Treasurer to borrow in anticipation of reimbursement of these funds from the Commonwealth of Massachusetts.

**RECOMMENDED.** This is the first of four articles dealing with capital spending as recommended by the Joint Capital Planning Committee. The General Fund 5 Year Capital Plan appears as Appendix A.

Chapter 90 funds reimburse the Town for the cost of qualifying road projects and equipment. These funds contribute significantly to the Town's ability to pay for essential parts of the capital program. The Town proceeds with Chapter 90 projects only when reimbursement funds are known to be available. The only expenditure this year will be \$400,000 for road maintenance and improvements, continuing the Town's ongoing program of street repaving and related improvements. The Public Works Department intends to improve 4.23 miles of Town roads, as listed:

North Pleasant St. from Presidential Apartments to Pine St.  
East Pleasant St. from Strong St. to Tilson Farm Rd.  
Old Farm Rd. from Belchertown Rd. to Wildflower Dr.  
East Hadley Rd. from the town line to Whippetree Dr.  
Mountain View Circle (entire)  
Southeast St. from SMH 2008 to Mechanic St.  
Chapel Rd. from Bay Rd. to Mechanic St.  
Mechanic St. from Bay Rd. to Southeast St.

The Finance Committee voted unanimously, with one member absent, to recommend this article.

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**ARTICLE 21.      Capital Program - Equipment  
                         (Joint Capital Planning Committee)**

To see if the Town will appropriate \$784,400 to purchase, repair, and/or install new or replacement equipment and determine whether such appropriation shall be met by taxation, by the transfer of available funds, or otherwise and further to authorize the application for and acceptance of any gifts, bequests, or grants.

**RECOMMENDED.** The Finance Committee voted unanimously, with one member absent, to recommend approval of the Joint Capital Planning Committee's list of equipment purchases for a total cost of \$784,400, with \$764,400 to come from taxation and \$20,000 from ambulance receipts. The amount spent will not exceed the total appropriation, but there may be some minor shifting of funds among items.

\$131,000	Town information systems
116,000	Four police cruisers
25,000	Fire Department vehicle
55,000	Public Works dump truck
45,000	Public Works pickup truck

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## ANNUAL TOWN MEETING WARRANT ARTICLES

9,000	Public Works mower
10,000	Public Works vehicle test equipment and welder
90,000	Public Works vehicle washer
20,000	Library computers
5,000	Library copier
40,000	Elementary schools, SPED van
20,000	Elementary schools furniture
18,000	Elementary schools copiers
5,000	Elementary schools grounds maintenance equipment
195,400	<u>Elementary schools information systems</u>
\$784,400	TOTAL

Most of the equipment listed is for scheduled, routine replacements or enhancements to existing functions. Town information systems includes money for computers, servers, printers, routers, website components and Fire Department mobile laptop units. The Fire Department equipment is to be paid from ambulance receipts.

The Public Works vehicle washer will allow the Town to comply with EPA regulations. Most Public Works vehicles are classified as industrial equipment, which must be washed in a closed system that treats the wash water before it is released. The Public Works Department does not have that capability now.

The amount for elementary school computers is much higher than the \$100,000 per year spent recently. The purpose of the increase is to permit the schools to begin leasing equipment rather than buying it. They expect leasing to be a less expensive way to keep their equipment up to date.

### ARTICLE 22. Capital Program - Buildings and Facilities (Joint Capital Planning Committee)

To see if the Town will appropriate \$243,000 to repair and/or improve buildings and facilities and determine whether such appropriation shall be met by taxation, by the transfer of available funds, or otherwise and further to authorize the application for and acceptance of any gifts, bequests, or grants.

**RECOMMENDED.** The Finance Committee voted unanimously, with one member absent, to recommend approval of the Joint Capital Planning Committee's list of building and facility repairs and improvements. The amount spent will not exceed the total appropriation, but there may be some minor shifting of funds among items. Funds will come entirely from taxation.

\$ 13,500	Child Care Facility interior maintenance
19,000	Munson Building HVAC improvements
30,000	Police Station HVAC improvements
5,000	Public Works Facility renovations
5,000	Jones Library roof repairs
32,000	Jones Library exterior painting
7,500	Jones Library carpet replacement
5,000	Jones Library book drops
41,000	Marks Meadows maintenance
10,000	Elementary schools asbestos removal
75,000	<u>Elementary schools building renovations</u>
\$243,000	TOTAL

The Child Care Facility needs maintenance work, some of which relates to licensing eligibility. The Munson Building needs a new boiler. Police Station HVAC improvements completes the project begun in FY 04. The Public Works improvements are an ongoing project with funding shared by the Water and Sewer Funds (\$5,000 each). The Jones Library funds are for routine repairs and replacements. Marks Meadows maintenance will pay for window screens, univents and doors. Although the building belongs to the University of Massachusetts, the agreement between the University and the Town makes these items the responsibility of the Town. Asbestos removal at the elementary schools is a continuing program with work done as needed. The money for elementary schools building renovations will provide money to begin the process of renovating the Wildwood and Fort River Schools. Both schools need extensive work. Renovations might be done one building at a time or, since the design of the schools is essentially the same, individual systems (such as HVAC or electrical) could be done for both buildings together. The \$75,000 will be used to determine the best way to proceed and to begin design work.

## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 23. Capital Program - Town Center Improvements  
(Joint Capital Planning Committee)**

To see if the Town will appropriate \$1,200,000 for Town Center roadway, sidewalk and lighting improvements and to meet such appropriation authorize the Treasurer to borrow in accordance with M.G.L. Chapter 44, Section 7(5) and other applicable laws.

**RECOMMENDED.** This downtown sidewalk renovation project is similar to the proposal considered and rejected by Town Meeting last fall. The amount of money is the same, but the project would be limited to downtown sidewalks. There would be no new neighborhood sidewalks included. The same sidewalks downtown would be renovated as in the previous proposal, except the money allocated for neighborhood sidewalks would be used to extend the area of the downtown work.

Four new positions would be added to the Public Works department to work on the project during the construction season and to do other departmental work (snow removal, for example) during the off season. Part of the project work would be done by existing staff.

The possibility that the Town may borrow next year for water and school projects causes concern about the feasibility of the project if it is not approved now. Those borrowings combined would be more than \$5 million, putting the Town into the large borrower category.

If borrowing for the project occurs by December 31, 2004, the Town will benefit from its status as a small borrower. Project work can be spread over a three-year period and a work-sharing arrangement in the Public Works department can be used. If borrowing is put off until 2005, the Town might not qualify as a small borrower and nearly all of the work would have to be completed in eighteen months. In that case, the work-sharing arrangement could not be done, and the project would most likely have to be contracted out for about double the cost.

The Finance Committee voted unanimously (two members absent) to support this article. The Committee thinks the imaginative way of carrying out the project is very advantageous to the Town. The timing is important because of our small borrower status and the low interest rates still available. Correcting disability access problems downtown is something the Town should do.

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**ARTICLE 24. Overlay Surplus  
(Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from Overlay Surplus to balance the 2005 Fiscal Year.

**RECOMMENDED.** The Overlay Account holds money set aside each year to cover adjustments to property tax assessments that may result from abatements and exemptions. The \$272,585 to be transferred from Overlay Surplus consists of unspent balances accumulated from 1998 to 2002. Out of the total \$88,340 is required to offset a deficit in 2003. The remaining \$184,245 is to be used to support the Amherst schools budget.

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**ARTICLE 25. Stabilization Fund  
(Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from the Stabilization Fund to balance the 2005 Fiscal Year.

**RECOMMENDATION DEFERRED until Town Meeting.**

## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 26.     Free Cash  
                  (Finance Committee)**

To see if the Town will appropriate and transfer a sum of money from Free Cash in the Undesignated Fund Balance of the General Fund to balance the 2005 Fiscal Year.

**RECOMMENDATION DEFERRED until Town Meeting**

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**ARTICLE 27.     Petition – Resolution - Vehicle Idling  
                  (Kaynor)**

“To see if the Town will adopt the following resolution:  
Be it resolved that the Town use available means to educate Town employees and the larger community concerning the costs of, and alternatives to, vehicle idling, and that the relevant Massachusetts General Law Title XIV Chapter 90 Section 16A be enforced.”

**RECOMMENDATION DEFERRED until Town Meeting**

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**ARTICLE 28.     Petition - Form for Police Stops  
                  (Brown-Hazard)**

“To see if the town will vote to ask the Select Board to work with the Town Manager, Town Counsel, and Police Chief to implement the use of a one-page standardized self-reporting form for police stops and a process to record and evaluate the information gathered, which standardized forms shall include, but not be limited to, the reasons for each stop, action taken during each stop, and the number, gender and easily identifiable ethnicity of all vehicle's occupants.”

**RECOMMENDATION DEFERRED until Town Meeting**

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**ARTICLE 29.     Street Acceptances – Poet's Corner and Dayton Lane  
                  (Select Board)**

To see if the Town will accept as Town ways Poet's Corner and Dayton Lane as laid out by the Select Board and shown on plans of land filed with the Town Clerk, and authorize the Select Board to take by eminent domain, purchase or otherwise any fee, appurtenant rights, easements or other interest in land therefor, no appropriation being required.

**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 30.     Petition - Sidewalk Snow Plowing  
                  (Greeney)**

“To see if the Town Meeting will vote to recommend the Select Board to reverse its decision reached on January 12, 2004 on sidewalk snow-plowing.”

**RECOMMENDATION DEFERRED until Town Meeting.**

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## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 31.     Petition – Meadow Street Bridge  
                  (O'Connor)**

“To see if the Town will vote to request the Massachusetts Department of Public Works to repair or replace the 24-foot bridge over the Swamp Brook on Meadow Street west of Route #116 in North Amherst by closing said bridge for a period not to exceed three months without the use and cost of a temporary bypass bridge, and to take any other action related thereto.”

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**NO RECOMMENDATION.**

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**ARTICLE 32.     Petition – Zoning Bylaw – Converted Dwellings  
                  (O'Connor)**

“To see if the town will vote to amend the Zoning Bylaw by (deletions in ~~strike thru~~, additions in **boldface**):

a) amending Condition 5 of Section 3.3241 Converted Dwelling so it will read as follows:

5. The proposed conversion, **if not by Site Plan Review approval by the Zoning Board of Appeals for conversion from one owner-occupied unit to two units**, shall be suitably located in the neighborhood in which it is proposed, as deemed appropriate by the Zoning Board of Appeals. The conversion, if in a residential district, shall either: a) be located in an area that is close to heavily traveled streets, close to a business, commercial ~~and~~ **or** educational districts, or already developed for multi-family use; or b) be from one to two units, one of which shall be and shall remain owner-occupied, which shall be made a condition of any Special Permit **or Site Plan Review approval** issued in such an instance. And,

b) amending the use table for Section 3.3241 Converted Dwelling to add SPR (Site Plan Review) by the Zoning Board of Appeals as a method of approval under the R-0, R-N, R-VC, and R-G Districts.

c) replacing in Section 11.2 “Site Plan Review” all references to the “Planning Board” by the words **“Site Plan Review Authority”** and to the “Board” by the word **“Authority”** except for Section 11.250 which shall be amended to read **“Site Plan Review decisions by the Zoning Board of Appeals shall be unanimous. Site Plan Review decisions by the Planning Board shall require** ~~the concurring vote of at least two-thirds (2/3), but not fewer than five (5), of the members of the Board participating and voting shall be required for any decision on a site plan application (abstaining members being considered not to be voting). The Board’s~~ **Authority’s** written decision shall consist of either:”

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**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 33.     Petition – Zoning Bylaw – Upland Acreage  
                  (O'Connor)**

“To see if the town will vote to amend the Amherst Zoning Bylaw by adding to Section 3.323 Apartments, Table III of Article 6, and Article 12, Section 12.35 the following:

Section 3.323     Add the following clause to sentence three of condition two:

Dimensional regulations in Article 6 shall be observed, **except that the square footage of a parcel determined to be wetlands under the Massachusetts Wetlands Protection Act or the Amherst Wetland Bylaw shall be deducted from the total parcel area so that only upland acreage shall be used to calculate the allowable number of units.**

Article 6, Table III – Dimensional Regulations: add footnote “o” to Additional Lot Areas/Family (sq ft)

o. All areas of a parcel determined to be wetlands under the Massachusetts Wetland Protection Act or the Amherst Wetland Bylaw shall be excluded from the area of a parcel used to calculate the number of additional units allowed.

Article 12 – Definitions

Section 12.35     Upland Acreage: Lot area, not including watercourses, waterbodies, **vernal pools**, banks, or bordering **or isolated** vegetated wetlands as defined by the Massachusetts Wetlands Protection Act Regulations 310 CMR 10.00, **or the Amherst Wetland Bylaw.**”

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**RECOMMENDATION DEFERRED until Town Meeting.**

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## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 34.      Petition - Zoning Bylaw –Moratorium  
                         (O'Connor)**

“To see if the town will vote to place an eighteen-month moratorium on the construction within the R-O (Outlying Residence), R-LD (Limited-Density Residence), R-N (Neighborhood Residence), R-VC (Village Center Residence), R-G (General Residence) zoning districts of any single-family residence of greater than 4,000 square feet which shall include the area of any enclosed garage.”

**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 35.      Petition –Zoning Map – Route 9 and University Drive Extension  
                         (Wziontka)**

“To see if the Town will amend the Official Zoning Map by rezoning Map 13D, Parcels 19 & 57 from the Professional Research Park (PRP) Zone to the Limited Business (B-L) Zone.”

**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 36.      Acceptance of Land - Snell Street  
                         (Planning Board)**

To see if the Town will acquire by gift a certain parcel of land located on Snell Street containing 24,830 sq. feet, more or less, and shown on Assessor Map 13D, Parcels 20 and 55.

**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 37.      Petition – Kendrick Park  
                         (Gordon)**

“To see if the Town will vote to accept, as a gift from the Kendrick Trustees, the land located between East Pleasant, North Pleasant and Triangle Streets, to create there a public park, to be know as Kendrick Park, “for the use and benefit of the general public and of the enhancement and beautification of that area of Amherst,” in full accordance with the wishes of George Smith Kendrick and Jennie Kendrick, creators of the Trust.”

**RECOMMENDATION DEFERRED until Town Meeting.**

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**ARTICLE 38.      Petition - Town Manager’s Salary  
                         (Greeney)**

“To see if the Town Meeting will vote to recommend the Select Board to reverse its decision on raising the Town Manager’s salary – the decision reached on January 5, 2004.”

**NO RECOMMENDATION.**

## ANNUAL TOWN MEETING WARRANT ARTICLES

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**ARTICLE 39.      Petition – The Vagina Monologues  
                         (Kelley)**

“Amherst Town Meeting recommends to the Amherst Regional School Committee and Superintendent of Schools, Jere Hochman, that they never again officially sanction or allow high school students to perform on school property the graphic age-inappropriate play, “The Vagina Monologues.”

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**NO RECOMMENDATION.**

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**ARTICLE 40.      Petition – Resolution – Nuclear-Weapons Free World  
                         (Bonsignore)**

“To see if the Town will adopt the following resolution:

**NUCLEAR-WEAPONS FREE WORLD**

Whereas 20<sup>th</sup> Century science and technology created a real and present threat of exterminating the human species and our natural environment with nuclear weapons, we ardently hope for a 21<sup>st</sup> Century society in which science and technology are utilized for humane purposes.

The Town of Amherst, Massachusetts, USA, supports the Mayors for Peace initiative and the 2020 Vision Campaign and hereby demands that:

- 1) National governments increase dialogue, work conscientiously to build trust, and maintain and strengthen the Nuclear Non-Proliferation Treaty (NPT);
- 2) Nuclear-weapon states and de facto nuclear-weapon states, including non-parties to NPT, immediately cease all nuclear development programs, including those intended for space, and bring the Comprehensive Test Ban Treaty into force forthwith; and
- 3) The 2005 NPT Review Conference in New York, which takes place just prior to the 60<sup>th</sup> anniversary of the atomic bombings, demand that nations begin to map the road to a nuclear-weapons free world with adoption by 2010 and a commitment to reach that goal by 2020.

We hereby declare our renewed determination to act on behalf of our citizens to eliminate nuclear weapons and create a world without war in which resources are used to reduce hunger, poverty, refugee status, and human rights violations.

A copy of this declaration is to be sent to:

George W. Bush, President of the United States of America  
John Negroponte, US Ambassador to the United Nations  
Kofi Annan, Security General of the United Nations  
Dennis Hastert, Speaker of the House  
William Frist, President Pro Tem of the Senate  
John Kerry, U.S. Senator  
Edward Kennedy, U.S. Senator  
John Olver, U.S. Representative  
Tadatoshi Akiba, Mayor of Hiroshima and President of the Mayors for Peace”

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**RECOMMENDATION DEFERRED until Town Meeting.**

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## APPENDICES

APPENDIX A

**General Fund Five Year Capital Plan  
Fiscal Years 2004 – 2008**

	FY 04	FY 05	FY 06	FY 07	FY 08	Total
10% of Levy	2,403,506	2,666,366	2,768,025	2,872,225	2,979,031	13,689,152
Less Current Debt	(1,247,553)	(1,390,261)	(1,294,329)	(1,093,728)	(813,758)	(5,839,629)
Less Proposed Debt	(258,542)	(147,295)	(277,652)	(581,144)	(661,312)	(1,925,945)
Total Taxes Available	897,411	1,128,810	1,196,044	1,197,353	1,503,961	5,923,578
CPAC Funds	186,565	177,099	213,066	162,332	140,999	880,061
Other Available Funds	211,000					211,000
Grants	98,000	-	-	82,000	-	180,000
Borrowing	-	1,200,000	2,285,000	7,794,000	-	11,279,000
Chapter 90	475,000	400,000	685,000	495,000	495,000	2,550,000
Ambulance	35,800	20,000	387,000	126,563	411,563	980,925
<b>Total Available For Capital</b>	<b>1,903,776</b>	<b>2,925,908</b>	<b>4,766,109</b>	<b>9,857,248</b>	<b>2,551,523</b>	<b>22,004,564</b>
Total Equipment	1,020,800	784,400	1,192,400	1,232,000	1,366,500	5,596,100
Total Buildings	219,600	243,000	3,013,500	7,388,000	379,500	11,243,600
Total Facilities	676,565	1,732,100	584,400	1,358,000	580,000	4,931,065
Total Grant Funded Projects	1,785,000	40,000				1,825,000
Total Before Reimbursements	3,701,965	2,799,500	4,790,300	9,978,000	2,326,000	23,595,765
Less Grant Funded Projects	(1,785,000)	(40,000)				(1,825,000)
<b>Total Requests</b>	<b>1,916,965</b>	<b>2,759,500</b>	<b>4,790,300</b>	<b>9,978,000</b>	<b>2,326,000</b>	<b>21,770,765</b>
Recommendations over/under available capital funds	(13,189)	166,408	(24,191)	(120,752)	225,523	233,799



## FINANCE COMMITTEE REPORT - FY 05

APPENDIX A

**GENERAL FUND CAPITAL PROGRAM - EQUIPMENT**  
**Fiscal Years 2004 – 2008**

	FY04	FY05	FY06	FY07	FY08	TOTAL
<b>EQUIPMENT:</b>						
<b>General Government</b>						
Photocopiers	8,500		25,000	30,000	45,000	108,500
Information Systems	127,000	131,000	137,000	97,000	127,000	619,000
Postage Machine			30,000			30,000
Folder-Stuffer	15,000					15,000
Total	150,500	131,000	192,000	127,000	172,000	772,500
<b>Police</b>						
Cruisers	116,000	116,000	120,000	120,000	124,000	596,000
Total	116,000	116,000	120,000	120,000	124,000	596,000
<b>Communications Center</b>						
Communications System				150,000		150,000
<b>Fire</b>						
Communication Equipment	8,000					8,000
Ambulance			165,000		160,000	325,000
Chiefs' Vehicles(4WD)		25,000	25,000	25,000	25,000	100,000
Breathing Apparatus					156,000	156,000
Pumper Rehab				50,000		50,000
Ambulance Equipment	35,800					35,800
Pickup Truck				35,000		35,000
Building Furnishings				15,000	15,000	30,000
Halmatro Rescue Tool	30,000					30,000
Protective Gear	60,000			82,000	41,500	183,500
Heavy Rescue Truck	140,000				110,000	250,000
Total	273,800	25,000	190,000	207,000	507,500	1,203,300
<b>Public Works</b>						
Dump Truck		55,000			55,000	110,000
Backhoe/Front End Loader			95,000			95,000
Pickup Trucks		45,000		45,000	45,000	135,000
Road Sweeper			190,000			190,000
Riding Mowers	150,000	9,000	12,000			171,000
Sander Body	5,000					5,000
Radio Repeater	25,000					25,000
Test Equipment & Welder		10,000				10,000
2 Ton Roller			20,000			20,000
Dump/Sander Truck				95,000	95,000	190,000
Vehicle Washer		90,000				90,000
Total	180,000	209,000	317,000	140,000	195,000	1,041,000

48  
FINANCE COMMITTEE REPORT - FY 05

APPENDIX A

**GENERAL FUND CAPITAL PROGRAM - EQUIPMENT  
Fiscal Years 2004 – 2008**

	FY04	FY05	FY06	FY07	FY08	TOTAL
<b>EQUIPMENT:</b>						
<b>Conservation</b>						
Pickup Truck				25,000		25,000
Total	-	-	-	25,000	-	25,000
<b>Building Maintenance</b>						
Maintenance used pickup			5,000		5,000	10,000
Total	-	-	5,000	-	5,000	10,000
<b>Miscellaneous</b>						
Senior Van	5,000					5,000
Town Car						
Total	5,000	-	-	-	-	5,000
<b>Library</b>						
Computers		20,000	25,000	20,000	20,000	85,000
Copier/printer/scanner	9,500	5,000				14,500
Total	9,500	25,000	25,000	20,000	20,000	99,500
<b>Schools</b>						
Buses	55,000		60,000	63,000	66,000	244,000
SPED Vans	52,000	40,000	29,000	42,000	64,000	227,000
Dump Truck	38,000					
Pickup Truck	25,000		24,000		20,000	
Furniture		25,000		20,000		45,000
Backup Generators (FR & WW)			40,000			40,000
Phone Upgrade				125,000		125,000
Copiers	8,000	18,000	18,000	18,000	18,000	80,000
Lawn Mowers	8,000					8,000
Computers	100,000	195,400	172,400	175,000	175,000	817,800
Total	286,000	278,400	343,400	443,000	343,000	1,586,800
TOTAL EQUIPMENT	1,020,800	784,400	1,192,400	1,232,000	1,366,500	5,596,100
Less Chapter 90	75,000		285,000	95,000	95,000	550,000
Less Grants	98,000	-		82,000		180,000
Less Ambulance	35,800	20,000	187,000		160,000	402,800
<b>TOTAL TAX SUPPORTED EQUIPME</b>	<b>812,000</b>	<b>764,400</b>	<b>720,400</b>	<b>1,055,000</b>	<b>1,111,500</b>	<b>4,463,300</b>

## FINANCE COMMITTEE REPORT - FY 05

APPENDIX A

**GENERAL FUND CAPITAL PROGRAM - BUILDINGS**  
**Fiscal Years 2004 – 2008**

	FY 04	FY 05	FY 06	FY 07	FY 08	TOTAL
<b>MUNICIPAL BUILDINGS:</b>						
<b>Town Hall</b>						
Resurface Parking Lot			35,000			35,000
Exterior Maintenance			250,000			250,000
Interior Maintenance			25,000			25,000
<b>Bangs Community Center</b>						
HVAC (computerized)				190,000		190,000
Roof Replacement					225,000	225,000
Interior Maintenance				25,000	55,000	80,000
<b>North Amherst School</b>						
Exterior Maintenance			17,500			17,500
Interior Maintenance			19,000			19,000
HVAC repairs	18,000					18,000
Paving				8,500		8,500
<b>Child Care Facility</b>						
HVAC work	35,000					35,000
Interior Maintenance		13,500		14,500		28,000
Exterior Maintenance			7,500			7,500
Paving					9,500	9,500
<b>Munson Library</b>						
HVAC		19,000				19,000
Electrical	5,500					5,500
Windows					40,000	40,000
Exterior Maintenance				5,000		5,000
<b>North Amherst Library/Village Center</b>			30,000			30,000
<b>Cushman</b>						
Oil Tank remove/replace	10,000					10,000
<b>Fire Stations</b>						
Design/Construction-South			200,000	4,700,000		4,900,000
North Station Repairs				100,000		100,000
<b>Police Station</b>						
Interior Maintenance				35,000		35,000
HVAC	35,000	30,000	18,000			83,000
Exterior Maintenance					35,000	35,000
Electrical				15,000		15,000

50  
FINANCE COMMITTEE REPORT - FY 05

APPENDIX A

**GENERAL FUND CAPITAL PROGRAM - BUILDINGS**  
**Fiscal Years 2004 – 2008**

	FY 04	FY 05	FY 06	FY 07	FY 08	TOTAL
<b>MUNICIPAL BUILDINGS:</b>						
<b>Public Works Facility</b>						
Renovations	5,000	5,000	5,000	5,000	5,000	25,000
<b>Jones Library</b>						
Roof Repairs		5,000	16,500	5,000		26,500
Exterior Painting		32,000				32,000
Window Replacement			10,000			10,000
HVAC improvements			10,000	25,000		35,000
Carpet	7,500	7,500				15,000
Book Drops		5,000				5,000
Gutters/catchbasins	8,600					8,600
<b>SCHOOL BUILDINGS:</b>						
Asbestos Removal all Schools	10,000	10,000	10,000	10,000	10,000	50,000
<b>East Street School</b>	20,000					20,000
<b>Fort River</b>						
Repave lot	65,000					65,000
Renovations			75,000	2,250,000		2,325,000
<b>Mark's Meadow</b>						
Renovations		41,000				41,000
<b>Wildwood</b>						
Repave lot			35,000			35,000
Renovations		75,000	2,250,000			2,325,000
<b>TOTAL BUILDINGS</b>	219,600	243,000	3,013,500	7,388,000	379,500	11,243,600
Less CPAC						
Less Ambulance			200,000			200,000
Less Borrowing			2,285,000	7,050,000		9,335,000
<b>Total Tax Supported Buildings</b>	219,600	43,000	728,500	338,000	379,500	1,708,600

APPENDIX A

**GENERAL FUND CAPITAL PROGRAM - FACILITIES  
Fiscal Years 2004 – 2008**

	FY04	FY05	FY06	FY07	FY08	TOTAL
<b>MUNICIPAL FACILITIES:</b>						
<b>Downtown Improvements</b>						
Downtown Wayfinding Sign System				24,000	20,000	44,000
Boltwood Alley (Starbuck's driveway)	65,000					65,000
<b>National Register Districts</b>	22,500					22,500
<b>Sidewalks/ADA Improvements</b>		1,200,000		744,000		1,944,000
<b>Road Maintenance/Improvements</b>	400,000	400,000	400,000	400,000	400,000	2,000,000
<b>Land Acquisition</b>						
APR	125,000	50,000	50,000	50,000	50,000	325,000
Open Space		50,000	50,000	50,000	50,000	200,000
<b>Cemetery Improvements</b>						
West Cemetery	19,065	32,100	69,400			120,565
North and South Cemeteries				20,000		20,000
<b>Sweetser Park</b>					10,000	10,000
<b>Town Commons Improvements</b>						
Town Common					25,000	25,000
Other Commons	20,000					20,000
<b>Miscellaneous</b>						
Personal Property appraisals				50,000		50,000
<b>Conservation</b>						
Paving Parking Lots	10,000		15,000			25,000
Pathway accessibility	15,000			20,000	25,000	60,000
	676,565	1,732,100	584,400	1,358,000	580,000	4,931,065
Less Chapter 90	400,000	400,000	400,000	400,000	400,000	2,000,000
Less CPAC	186,565	132,100	169,400	120,000	100,000	708,065
Less Borrowing	-	1,200,000	-	744,000	-	1,944,000
<b>Total Tax Supported Facilities</b>	90,000	-	15,000	94,000	80,000	279,000

APPENDIX B

**LONG TERM DEBT OBLIGATIONS FY 2004 - FY 2008**

	<u>Last Payment</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Cost</u>
<b>GENERAL FUND</b>				
<b>LONG TERM DEBT</b>				
Town Hall Renovations	FY 16	3,223,000	1,753,463	4,976,463
Police Facility	FY 08	5,104,591	2,731,473	7,836,064
Bangs Community Center	FY 08	685,181	373,228	1,058,409
Land Purchases	FY 08	152,025	84,370	236,395
Jones Library	FY 11	1,025,731	539,032	1,576,840
Wildwood School Roof	FY 13	630,000	102,633	732,633
Sidewalks (2 projects)	FY 07	224,000	12,067	236,067
Streetlights	FY 07	140,000	8,733	148,733
Crocker Farm	FY 19	3,000,000	809,875	3,809,875
Landfill Cell III	FY 06	1,616,919	639,874	2,256,793
		15,801,447	7,054,748	22,868,272
<b>SHORT TERM DEBT</b>				
Mapping and Computers	FY 04	360,000		
Crocker Farm Temporary		5,500,000		
		5,860,000	-	-
<b>DEBT PAID BY OVERRIDES</b>				
Middle School Roof	FY 05	579,900	133,691	713,591
Regional High School Renovations	FY 18	17,019,678	9,108,003	26,127,681
		17,599,578	9,241,694	26,841,272
<b>MISCELLANEOUS DEBT OBLIGATIONS</b>				
Temp. Interest/Borrowing costs				
Deferred Teachers Payroll				
<b>TOTAL GENERAL FUND DEBT</b>				
		39,261,025	16,296,442	49,709,544
<b>ENTERPRISE FUNDS</b>				
<b>LONG TERM DEBT</b>				
<b>WATER FUND</b>				
Atkins Treatment Facility	FY 10	6,994,929	4,699,651	11,694,580
South East St. Water Main	FY 12	724,969	444,369	1,169,338
		7,719,898	5,144,020	12,863,918
<b>SEWER FUND</b>				
Chapel Road Sewer Ext.	FY 14	1,000,000	236,627	1,236,627
Middle Street Extension	FY 13	1,920,000	317,248	2,237,248
		2,920,000	553,875	3,473,875
<b>TRANSPORTATION FUND</b>				
Parking Lot	FY 08	555,655	304,955	860,610
Parking Garage	FY 20	1,000,000	534,825	1,534,825
		1,555,655	839,780	2,395,435
<b>SHORT TERM DEBT</b>				
<b>GOLF FUND</b>				
Irrigation Improvements and Clubhouse	FY 05	250,000		
<b>TOTAL ENTERPRISE FUNDS DEBT</b>				
		12,195,553	6,537,675	18,733,228
<b>TOTAL DEBT</b>				
		51,456,578	22,834,117	68,442,772

## FINANCE COMMITTEE REPORT - FY 05

APPENDIX B**LONG TERM DEBT OBLIGATIONS FY 2004 - FY 2008**

<u>FY 04</u> <u>Payments</u>	<u>FY 05</u> <u>Payments</u>	<u>FY 06</u> <u>Payments</u>	<u>FY 07</u> <u>Payments</u>	<u>FY 08</u> <u>Payments</u>	<u>Future</u> <u>Periods</u>
272,880	264,280	255,680	247,080	238,920	1,600,560
352,187	345,651	337,460	299,596	130,298	-
46,438	45,588	45,127	51,007	21,413	-
10,382	10,192	9,289	9,515	8,003	-
72,678	71,459	69,696	65,622	62,326	161,085
81,999	80,488	78,960	77,319	75,548	329,456
70,560	69,025	67,474	26,358		-
38,001	37,188	36,365	35,481		-
46,500	290,750	286,250	281,750	277,250	2,627,376
120,735	116,645	108,028			
1,112,360	1,331,266	1,294,329	1,093,728	813,758	4,718,477
123,010					-
212,024	57,095	110,100	165,150		-
335,034	57,095	110,100	165,150	-	-
64,368	61,179				-
534,348	494,374	454,400	414,425	374,026	1,316,698
598,716	555,553	454,400	414,425	374,026	1,316,698
20,000	20,000	20,000	20,000	20,000	
56,514	56,514	56,514	56,514	56,514	169,542
76,514	76,514	76,514	76,514	76,514	169,542
2,122,624	2,020,428	1,935,343	1,749,817	1,264,298	6,204,717
460,458	445,360	432,609	479,431	647,220	2,973,770
52,965	57,400	66,184	113,556	77,771	146,595
513,423	502,760	498,793	592,987	724,991	3,120,365
	130,250	128,750	127,250	125,750	709,128
249,973	241,418	236,859	231,960	222,728	1,027,212
249,973	371,668	365,609	359,210	348,478	1,736,340
37,775	37,085	33,797	47,903	17,086	0
91,788	89,288	86,788	84,288	81,788	785,256
129,563	126,373	120,585	132,191	98,874	785,256
58,683	58,995				
951,642	1,059,796	984,986	1,084,388	1,172,343	5,641,961
3,074,266	3,080,224	2,920,329	2,834,205	2,436,641	11,846,678

APPENDIX C

**GLOSSARY**

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**These definitions explain the meaning of some terms frequently used at Amherst Town Meeting as the terms apply to Amherst government.**

**Appropriation** - The authorization by Town Meeting of an expenditure for a specified purpose using money from one or more specified sources (taxation, borrowing, grants, etc.). In most cases, a simple majority vote is required; authorization to borrow and appropriations from the Stabilization Fund require a two-thirds vote.

If the expenditure turns out to be less than the appropriation, the remainder is called an appropriation balance. An appropriation balance from a specific project or use can be made available for similar or related purposes by subsequent votes of appropriation transfers. Appropriation balances in the General Fund which stem from the Town's operating budget revert to Free Cash at the end of the fiscal year.

**Capital expenditure exclusion** - See "Exclusions".

**Capital plan** - A list of proposed expenditures and funding sources for needs such as land acquisition, construction, major equipment and maintenance, and other special projects that add to the value of the Town's assets.

**Cherry Sheet** – The official notification from the State of the amounts and types of aid the State will provide to each municipality in a fiscal year, and the amounts each municipality must pay the State and regional entities for a variety of services provided. The document is called a "cherry sheet" because it comes on pink paper.

**Contingent appropriation** - An appropriation voted by Town Meeting that becomes effective only if the amount is approved in a Proposition 2 1/2 override election.

**Debt exclusion** - See "Exclusions".

**Enterprise fund** - A fund established to provide specific services. The state allows enterprise funds only for water, sewer, solid waste, hospital, recreation services, and transportation. Amherst has five: water, sewer, solid waste, golf course, and transportation. Both the costs and the revenues of the enterprise are segregated from other finances of the Town. The costs of the operation are intended to be financed totally or primarily from user charges. Surplus funds, called unreserved retained earnings, may accumulate in the fund for future use by the enterprise. Surpluses result primarily from revenues in excess of estimates and from unexpended appropriations.

**Excess taxing capacity** - The difference between actual real and personal property taxes levied in any given year and the amount authorized to be assessed under Proposition 2 1/2.

**Exclusions** - Exclusions allow, by referendum, an increase in the amount of property taxes which a community may levy, for a limited period of time, and only for capital purposes. The revenue is in addition to the levy limit, but it neither increases the levy limit nor becomes part of the base for calculating levy limits of future years. "Capital purposes," in this context, are those for which the Town is authorized to borrow under Massachusetts General Laws, Chapter. 44, sections 7 and 8. Generally, this includes public building and public works projects and land and equipment acquisitions.

The money to pay for these projects is authorized by Town Meeting, but only the Select Board, by a two-thirds majority, can place exclusion questions on the ballot to raise money by increasing the levy.

**Capital expenditure exclusion** - A one-year increase in the levy limit approved by the voters in a referendum for the purpose of funding a capital project. The referendum question defines the project, states the maximum amount of the exclusion, and specifies the fiscal year in which the payment will occur.

**Debt exclusion** - A temporary increase in the levy limit approved by the voters in a referendum for the purpose of funding a capital project by means of debt. Both principal and interest are excluded from the levy limit until the debt is retired. The referendum question defines the project, but it does not state the amount of money to be excluded or the years of debt payments. (Estimated amounts are publicized prior to the referendum.)



APPENDIX C

**GLOSSARY**

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**Free Cash** - The unreserved, undesignated fund balance of the General Fund that accumulates from revenues collected in excess of estimates and from unexpended appropriation balances. These are the only sources of Free Cash; money cannot be appropriated to Free Cash. The amount is calculated and certified by the state's Department of Revenue each year as of July 1, the first day of the fiscal year. Free Cash may be spent by Town Meeting appropriation only, by majority vote.

**General Fund** - The general operating fund of the Town. It includes revenues from taxation, general state aid, school aid, and all other financial resources that are not held for specific purposes. Expenditures from this fund may be for any purpose for which a municipality may legally appropriate funds. Enterprise Fund money is not part of the General Fund.

**Levy** - *Verb*: To impose a tax. *Noun*: The total amount of real and personal property taxes assessed in any given year, referred to as "the levy".

**Levy ceiling** - The limit imposed by Proposition 2 1/2 which equals 2 1/2% of the total full and fair cash value of all property in the Town. The levy may not exceed this amount; taxpayers may not vote a higher amount in an override. The levy ceiling is equal to a tax rate of \$25 per \$1,000 of valuation.

**Levy limit** - The amount that a town may raise in taxes each year without approval by the voters in a referendum. The levy limit is the prior year's limit plus 2 1/2% of that amount plus an amount approved by the state that resulted from "new growth".

Referenda of two types may be used to increase the limit: override and exclusion.  
These are defined elsewhere in this list.

**New growth** - The increased value in a given year of new development and other growth in the tax base that is not the result of revaluation. Included are physical additions or improvements to taxable property, exempt real property returned to the tax roll, new personal property, and new subdivision parcels and condominium conversions. New growth of one year becomes part of the base for calculating the next year's levy limit.

**Overlay / reserve for abatements and exemptions** - Tax abatements and exemptions are allowed for a variety of reasons specified in the Massachusetts General Laws. At the time the levy is assessed, the amount of qualifying abatements that will be granted is not determinable; therefore an amount of money must be set aside to provide for these abatements. If at the end of a fiscal year a balance remains in the reserve and the Assessors determine that no further claims are pending, the amount remaining may be reappropriated for other purposes or closed to Free Cash.

**Override** - A permanent increase in the levy limit approved by the voters in a referendum. The increase becomes part of the base for calculating levy limits of future years.

An override ballot question requests funding for expenses that are expected to continue into the future. The purpose stated in the question may be broad (for example, "general operating expenses") or narrow (for example, "two fire fighters"). The amount of money is also stated in the question, along with the fiscal year in which the increase is to become effective. Money from an override is earmarked for the purpose stated in the ballot question in the first year the override is in effect. Funding for this purpose can be expected to continue, even though, in subsequent years, the money is considered to be an undifferentiated part of the General Fund.

Overrides may be structured in any of three forms: a single ballot question stating a single purpose and related amount of money; a "pyramid" consisting of two or more separate ballot questions stating the same purpose but different amounts of money in each question; or a "menu" of separate questions, each stating a different purpose along with its related amount of money.

Override questions can be put on the ballot only by majority vote of the Select Board. The form of the override and the wording of the question or questions is also determined by the Select Board.

**Reserve Fund** - An account voted annually by Town Meeting to be used for extraordinary and unforeseen expenses that may occur during a fiscal year. The appropriation may not exceed 5% of the previous year's tax levy. Transfers from this fund are made by vote of a majority of the Finance Committee.

APPENDIX C

**GLOSSARY**

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**Reserves** - Money accumulated for future expenditure. Free Cash and the Stabilization Fund are general reserves that may be used for a wide variety of purposes. Some reserves are available only for restricted purposes, for example, the Ambulance Account, the Conservation Fund, the Parking Meter Receipt Account, and the Sale of Real Estate Account.

**Revolving Fund** - A special purpose account that accumulates revenues based on charges for services and from which expenditures are made without Town Meeting appropriation for uses for which the revenue was collected. The purposes for which the Massachusetts General Laws authorize such accounts to be established are recreation, adult education, and school lunch. These funds differ from enterprise funds in that they do not accumulate and capitalize assets, there are restrictions on the size of fund balances they may retain from year to year, and some restrictions are placed on the purposes for which funds may be expended.

**Stabilization Fund** - An account established to save funds for future needs. Town Meeting may appropriate funds to the account, subject to limits imposed by state law. Transfers from the account may be made at Annual or Special Town Meetings for any lawful purposes. A two-thirds vote of Town Meeting is required to transfer money out of the fund.

The state originally limited use of this fund to capital purposes only, a restriction that no longer exists. Amherst has continued to appropriate from this fund according to the former restriction.